PBC FIN AFR 1983
PBC Annual Financial Report
Board of County Commission

ANNUAL FINANCIAL REPORT
PALM BEACH COUNTY, FLORIDA
FISCAL YEAR ENDED SEPTEMBER 30, 1983

COOPERS & LYBRAND

and

NOWLEN, HOLT, MINER & KISKER

CERTIFIED PUBLIC ACCOUNTANTS
WEST PALM BEACH, FLORIDA

For Reference
Local Docs.
Not to be taken from this room

PALM BEACH COUNTY, FLORIDA

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March 30, 1984

Honorable Ken Spillias, Chairman
Board of County Commissioners
Palm Beach County

Honorable Richard P. Wille
Palm Beach County
Sherrif

Honorable John B. Dunkle
Palm Beach County
Clerk of the Circuit and County
Courts

Honorable Allen C. Clark
Palm Beach County
Tax Collector

Honorable Rebecca E. Walker
Palm Beach County
Property Appraiser

Honorable Jacqueline Winchester
Palm Beach County
Supervisor of Elections

In connection with our examination of the County's financial statements for the year ended September 30, 1983, we have reviewed certain of your accounting controls and procedures and your compliance with various state and local legal requirements. Our examination did not include a complete review of all your accounting and compliance controls and procedures. Accordingly, the following comments do not necessarily indicate all weaknesses that may be present.

We have organized our comments by constitutional officer. Within each constitutional officer, we have organized our comments in the following manner:

I. Current year findings and recommendations.

II. Prior year findings and recommendations which continue to apply during the current period.

III. Prior year findings and recommendations which have been resolved in the current period.

Please note that there is no section for the Supervisor of Elections as no matters requiring comment arose in the current examination.

While letters such as this do not elaborate on the more favorable aspects of an organization's operations, we believe the County has made much progress since our first letter in establishing internal accounting and compliance procedures.

Respectfully submitted,

Coopers & Lybrand

Nowlen, Holt, Miner & Kicker

LETTER OF COMMENTS TO MANAGEMENT

PALM BEACH COUNTY, FLORIDA

LETTER OF COMMENTS TO MANAGEMENT

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PALM BEACH COUNTY, FLORIDA

BOARD OF COUNTY COMMISSIONERS

LETTER OF COMMENTS TO MANAGEMENT

September 30, 1983

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

Airport

1. Improve Documentation Over Grant-Related Expenditures

Documentation cross-referencing Airport expenditures to the grants under which the Airport will apply for reimbursement should be improved. This documentation is a critical element in the preparation of accurate and timely submissions for grant reimbursement.

We recommend that a log be prepared showing the following grant-related information:

- grant numbers;
- authorized work;
- monies expended to date; and
- reimbursement applied for.

2. Research Accounting Literature Prior to Contract Execution

The Airport enters into real estate contracts involving complex terms.

As these contracts are in negotiation, we encourage the County to research the current accounting literature that sets the requirements as to accounting for real estate transactions.

More favorable accounting treatment could result from such research prior to actual contract execution.

Water and Sewer

3. Improve Controls Over Accounts Receivable

Control over accounts receivable could be improved in the following areas:

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS, Continued

Water and Sewer, continued

3. Improve Controls Over Accounts Receivable, continued

- During the year the receivable subsidiary ledger summaries did not accurately reflect postings to individual account balances. Because of this, monthly reconciliations between the subsidiary and general ledger receivable balances were not performed. The billing/receivable system in use during the fiscal year made the reconciliation process difficult. Nevertheless, we believe monthly reconciliations are needed to verify the accuracy of interim financial amounts and to ensure the integrity of the billing/receivable accounting system.

  On October 1, 1983, the Utility converted to a new billing/receivable system in which all postings to subsidiary records will be reflected in the subsidiary ledger summaries. We recommend the County implement the monthly reconciliations noted above.

- The Utility should adhere to its formal collection policy of turning over past due accounts to a collection agency.

4. Improve Coordination in Accounting for Developer-Contributed Assets

Data on developer-contributed assets is not submitted to the Water and Sewer accounting department on a timely basis. We noted a significant volume of these type of assets which were in service but had not been so classified in the general ledger at September 30, 1983.

We recommend that the Water and Sewer engineering department obtain cost data on all developer-contributed assets at the time these assets are placed into service, and that the data be promptly submitted to the accounting department.

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS, Continued

Water and Sewer, continued

5. Violations of Revenue Bond Covenants

The following violations of the Southern Region Water and Sewer System Bond covenants were noted:

- The County did not make transfers to various sinking fund accounts in the prescribed amounts on the prescribed dates.

- A consulting engineer was not retained by the County as required.

- A biennial engineering inspection of the System, and a written report thereon, were not undertaken as required.

The following violation of the East Central Region Water and Sewer System Bond covenants was noted:

- The County did not make transfers to various sinking fund accounts in the prescribed amounts on the prescribed dates.

The County should endeavor to comply with all bond covenants.

6. Large Customers' Bills Should Be Reviewed Prior to Release

We noted an instance where a customer had been substantially over-billed for water over a 20-day billing period. Although the error was subsequently detected and corrected, errors of this type cause customer dissatisfaction and, if undetected, may lead to a substantial under- or over-statement of revenue.

We recommend that the County implement a review procedure of its largest customers' bills for reasonableness prior to release. This procedure may be incorporated into the computerized billing programs.

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS, Continued

Motor Pool

7. Accounting For Billings Could Be Improved

We noted significant improvement in the timeliness of motor pool billings through automation of the billings system. However, further improvement can be made in the following areas:

- The accounts receivable subsidiary ledger is not reconciled to the receivable control account on a regular, periodic basis.

- Billings to some departments for maintenance service could not be reconciled to revenue recorded in the general ledger accounts.

To ensure the accuracy of motor pool revenue and to disclose any weaknesses in the automated billing system, we recommend that reconciliations between the receivable subsidiary ledger and control account and between billings and revenues recorded in the general ledger accounts be performed on a monthly basis and reviewed by a responsible official.

8. Strengthen Control Over Fuel Card Security

We noted the following areas where fuel card security can be improved:

- Access to blank fuel cards should be restricted. Although there are programmed computer procedures which serve to enhance card security, the ready availability of blank cards increases the possibility of misuse.

- Sign-out procedures should be implemented for the dispensing of cards to ensure that only authorized persons receive the cards.

9. Reconcile Property Control Ledger to General Ledger

During our examination of the Motor Pool's fixed assets, we noted discrepancies in the amounts recorded in the

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS, Continued

Motor Pool, continued

9. Reconcile Property Control Ledger to General Ledger, continued

property control ledger and amounts recorded in the County's FAMIS records, specifically for asset additions acquired through trade-ins of used property. If reconciliations were performed, these discrepancies would be resolved and the accuracy and completeness of both the property control ledger and general ledger balances would be improved.

We recommend that the Motor Pool staff periodically reconcile amounts recorded in the property control ledger to amounts recorded in the general ledger and that these reconciliations be reviewed and approved by a responsible official.

Transportation Authority

10. The Payroll System Could be Improved

During our review of the payroll system, we noted the following areas wherein improvements could be implemented:

- Payroll worksheets were not reviewed by the Resident Manager. We recommend that all payroll worksheets be reviewed by the Resident Manager and that the review be evidenced.

- Some payroll time cards and worksheets did not contain evidence of approval by the supervisor for overtime, vacation, sick leave, and other paid absences. We recommend that all time cards and worksheets be initialed by the supervisor as evidence of approval.

- It was noted that some department heads did not prepare time sheets. We recommend that all employees prepare a time card or time sheets to assure the accuracy of the payroll system.

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS, Continued

Transportation Authority, continued

10. The Payroll System Could be Improved, continued

We recommend that the above procedures be established to ensure efficient and effective operation of the payroll system.

11. Fixed Asset Policy Should Be Improved

During our examination of fixed assets, we noted that labor costs incurred for getting assets ready for their intended use had not been capitalized. It was also noted that lease-hold improvements were not being capitalized. We recommend that the Authority modify its fixed assets policy to include the capitalization of labor costs incurred to get an asset ready for its intended use and for the capitalization of leasehold improvements.

12. The Fixed Asset Schedule Should Be Computerized

We noted that the bookkeeper manually prepares the fixed asset/depreciation schedule at year-end. We recommend that the Authority consider computerizing fixed assets and depreciation to provide for a more efficient and effective method of accounting for the assets and related expenses.

Special Assessments

13. Some Assessments Are Not Billed in Accordance With the Related Resolutions

During our review of special assessment resolutions we noted some instances where the assessment rolls did not equal the percentage of project cost as required by the related resolution. Assessments should be billed in compliance with each resolution.

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS, Continued

Special Assessments, continued

14. Some Special Assessments Levied Were Not Recorded

We noted several assessment resolutions where levies had been made but were not recorded on the County's books. Finance should review all special assessment resolutions at year-end and record them as necessary.

15. Certificates of Indebtedness Were Not Issued In Compliance With Special Assessment Ordinance 82-17

Ordinance 82-17 states that a certificate of indebtedness should be issued against properties which do not pay within 30 days of the assessment. Currently, the County is not issuing these certificates. Certificates should be issued in accordance with the ordinance.

Other

16. Violation of Palm Beach County Administrative Complex Bond Indenture

During our review of compliance with the Administrative Complex bond indenture, we noted that the required transfers of interest and other investment income to the construction trust fund and bond fund were not made.

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS WHICH CONTINUE TO APPLY

(Comments that were made by us in our letter dated March 15, 1983 for the year ended September 30, 1982. The prior year comment number is in parentheses after the title of each comment.)

Airport

1. Control Over Lease Arrangements Should Be Improved (I.4.)

During our review of the Airport's lease agreements, we noted the following:

- In many cases, leases were not executed on a timely basis.
- Various tenants were not complying with the terms and conditions of their agreements.

The above, and other specific references, were communicated to Airport personnel in September, 1982 and included in our "Report on Lease Compliance - Department of Airports," dated October 11, 1982. Our review of a follow-up report on this matter prepared by the Internal Auditor as of January 1983, indicates that substantial corrective action has been taken.

However, we encourage the establishment of a lease agreement review program to continuously monitor compliance with lease terms and conditions.

2. Lease Agreements Need to Be Formalized (II.19.)

Agreements for increased parking area rentals from car rental companies need to be formalized.

Potentially, a lessee could cease payment of an undocumented charge which could lead to a dispute and possible loss of revenue to the Airport.

We understand present management is pursuing this matter by negotiating retroactive agreements which have not as yet been finalized.

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS WHICH CONTINUE TO APPLY, Continued

Airport, continued

3. Written Fixed Asset Policies Should Be Maintained (II.21.)

During our examination of the Airport's fixed assets, we noted that written capitalization policies were lacking. Also, written policies for assigning useful lives to fixed assets were lacking.

We understand management is utilizing consultants to develop an overall accounting policies and procedures manual which will be completed in the near future.

Water and Sewer

4. Renewals of Developer Agreements Should Be Documented (I.14.)

The Water and Sewer Fund (the System) maintains a guaranteed revenue program whereby a developer may guarantee revenue for one year with the option to renew on a year-to-year basis, in order to reserve capacity in the System. The initial developer agreement is documented in writing, however, subsequent renewals are not documented.

We recommend that the System consider documenting the renewal of the developer agreement in writing including the number of equivalent residential connections (ERCs) reserved.

5. The Feasibility of Interfacing the Water and Sewer Billing System With FAMIS Should be Considered (II.14)

See comment I.3. for current year findings related to this condition.

6. Reconciliation of Bank Deposits to Accounts Receivable Updates Should Be Reviewed (II.17(b))

We recommend that the reconciliation of bank deposits to account receivable updates be reviewed by a responsible official and that such review be documented.

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS WHICH CONTINUE TO APPLY, Continued

Motor Pool

7. Control of Work Orders Could be Improved (II. 23).

We noted that the numerical sequence of work orders issued is not accounted for as part of the monthly billing process. Control over work orders is essential to ensure that all County departments which utilize motor pool services are billed for those services.

Transportation Authority

8. Detailed Fixed Asset and Depreciation Schedules Could Be Improved (II. 9).

The Authority maintains detailed fixed asset and depreciation schedules. We recommend that depreciation be based on actual, not estimated, expenses or, if estimates are used, an adjustment should be made at year-end.

9. Classification of Advances from Palm Beach County Should Be Re-evaluated (II. 10)

The Board of County Commissioners approved a motion for a one year maturity extension on the Authority's advances from other County funds. Under that motion, advances are due during fiscal year ending September 30, 1984.

We recommend that plans be made to repay the advances or to further extend the maturity date.

10. Reconciliation of Authority Records and County Finance Records Should Be Performed

During our examination, we noted differences between amounts recorded in the Authority's general ledger and amounts recorded in the County's records maintained by the Finance Department.

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS WHICH CONTINUE TO APPLY, Continued

Transportation Authority, continued

10. Reconciliation of Authority Records and County Finance Records Should Be Performed, continued

We recommend that the Authority reconcile their general ledger balances to the County's records on a periodic basis, including at year-end.

Federal Revenue Sharing Trust

11. Compliance With the Davis-Bacon Act (II. 26)

The Federal Revenue Sharing regulations with regard to the Davis-Bacon Act require wage determinations to be filed for each project and included in the provisions of related contracts. Our review of the Federal Revenue Sharing Fund indicated that the Board was not consistently filing for a wage determination for each project.

We recommend that the Board file for wage determinations in accordance with regulations.

12. Chapter 31 of the Code of Federal Regulations Section 51.70d (II. 27)

Chapter 31 C.F.R. Section 51.70d states that the Board should maintain property control records for real property purchased or constructed with funds provided from Federal Revenue Sharing. Property control records are now maintained for personal property; however, no such records are maintained for real property.

We recommend that the Board establish records of real property acquired with Federal Revenue Sharing Funds, which should include, at a minimum, date of purchase, date of disposal or transfer, transferee (if applicable) and location.

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS WHICH CONTINUE TO APPLY, Continued

Other

13. Increasing the Technical Capabilities of the Finance Staff Is Necessary (II.I)

The increased public demand for governmental accountability, along with the ever-increasing complexities of the accounting and financial reporting rules and regulations, dictate the need for more experienced, highly-trained accounting personnel within the governmental sector. Due to the size of the County and the complexities of the day-to-day financial operations, Palm Beach County should consider expansion of the Finance Department staff.

14. Further Centralization of the Recordkeeping Function Is Needed (II.2)

The County's Finance Department, under the control of the Clerk of the Circuit Court, is responsible for and maintains the accounts of all Board funds. In addition, there are numerous other departments within the Board that maintain their own records for such items as receipts, accounts receivable, inventories, fixed assets, etc. During our audit of these various departments, we noted that the two sets of separately maintained records often did not agree with each other. The specific situations where significant inconsistencies existed have been commented upon in our other comments dealing with those specific departments.

We recommend that procedures be implemented to require periodic reconciliations between the Finance Department's records and the originating department's records.

We also suggest that the Board determine whether it is necessary for these entities to maintain duplicate sets of records and, thus, coordinate and centralize the two efforts to efficiently satisfy all needs. This should result in decreased clerical work, increased accuracy, and an ultimate cost savings to the County.

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS WHICH CONTINUE TO APPLY, Continued

Other, continued

15. Detailed Accounting Procedures Manuals Are Desirable (II.3)

The principal advantages of accounting procedures manuals are:

- Promotion of consistency and uniformity in the treatment of accounting transactions.
- Guidance and references for all persons (especially new employees) performing accounting functions, and
- Promotion of greater opportunity for constructive improvements of accounting procedures by periodic critical reviews of the existent procedures as prescribed by a manual.

Some of the areas in which we recommend the use of manuals to promote consistency and improve controls are:

- At locations where inventories are maintained - We noted that procedures differ at the various locations as to the initial recording and subsequent deduction of inventory items, the physical count of inventories, and summarization and pricing of the items on hand.
- At all locations where time worked is being accumulated as there are no standard procedures for timekeeping, authorization of leave time and overtime, approval of time worked and distribution of paychecks.
- Over the handling of rejected goods and the processing of credit memos. Presently, this function is handled by purchasing and other departments resulting in possible confusion and vendor overpayments.

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS WHICH CONTINUE TO APPLY, Continued

Other, continued

15. Detailed Accounting Procedures Manuals Are Desirable (II.3), continued

These manuals should include the following:

- Nature and source of all entries to the accounts, as well as required approvals.
- Organization charts, supplemented by job descriptions,
- Samples of all accounting records, forms and reports with instructions for their preparation and distribution.
- Flowcharts of accounting procedures.
- Designation of personnel responsible for preparing, reviewing and issuing reports, and
- Due dates of all reports.

While the preparation of such manuals requires considerable effort, the time involved is usually recovered through the suggestions generated for work simplification and system improvement. We noted the County has implemented a cash receipts procedures manual and is currently in the process of preparing manuals for various areas. We recommend the County continue to prepare accounting procedures manuals for all departments.

16. Emphasize Controls Over Cash Receipts (II.4.)

During our review of cash receipt procedures for the departments of the County, we noted instances where controls over receipts could be strengthened. These instances related to the following functions:

- Segregation of duties for cash received in the mail and over-the-counter.

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS WHICH CONTINUE TO APPLY, Continued

Other, continued

16. Emphasize Controls Over Cash Receipts (II.4.), continued

- Supervisory review over collections and postings to the receivable records.

- Maintenance of cash drawers by more than one employee.

We also noted the County had implemented an extensive Cash Receipts Procedures manual which addresses substantially all the necessary accounting controls over receipts, including those noted above. Additionally, a position in the Finance Department was created to ensure compliance with the Procedures manual.

We recommend that the County endeavor to implement all controls stated in the Procedures manual and reemphasize the importance of adherence to these procedures.

17. Controls Over Monitoring of Federal and State Grants Need Improvements (II.5)

The Internal Auditor's Office has attempted to implement a master log of pertinent information on Federal and State grant audits. However, completeness of this log has been limited by a lack of coordination between the various County departments which are the source of audit information and the Auditor's Office.

It is essential that the importance of monitoring grant audits be emphasized to department heads because grant-questioned costs represent contingent liabilities of the County until final resolution by the grantor agencies. The log allows summarization of all open questioned costs as a basis for analyzing the potential financial impact of such costs and as a basis for the detection of any deterioration in the County's grant financial management systems.

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS WHICH CONTINUE TO APPLY, Continued

Other, continued

17. Controls Over Monitoring of Federal and State Grants Need Improvements (II.5), continued

This log should be periodically reviewed by a responsible official to ensure that it is being properly maintained. In addition, we suggest that the department head be requested to respond within a reasonable time (e.g., 30 days). Critical findings should be resolved immediately and the Board should provide for follow-up monitoring of the programs to ensure that corrective action has been implemented.

18. Allocation Percentages Should be Adjusted Annually (I.17)

The Casualty Self-Insurance Fund charges other County funds for their portion of casualty insurance costs. The funds are charged based upon an allocation percentage determined in 1977 when the Self-Insurance Fund was established and has not been subsequently adjusted.

We recommend that the allocation percentages be adjusted annually for each fund based upon their actual loss experiences. This practice will introduce an incentive for various funds/departments to attempt to minimize losses.

19. Personnel Training (II.29.)

The rules of the Auditor General of the State of Florida recommend the use of the following as useful and authoritative guidelines for use in the preparation of governmental financial statements:

- American Institute of Certified Public Accountants (AICPA) industry audit guide, Audits of State and Local Governments.

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS WHICH CONTINUE TO APPLY, Continued

Other, continued

19. Personnel Training (II.29.), continued

. National Committee on Governmental Accounting (NCGA) statements on Governmental Accounting, Auditing and Financial Reporting (GAAFR) and related interpretations.

. Relevant pronouncements of the Financial Accounting Standards Board (FASB) of the AICPA.

We recommend that all key financial personnel be given the opportunity to attend selected training courses sponsored by the Municipal Finance Officers Association or the AICPA to increase their knowledge of, and to remain current with, generally accepted accounting principles for governmental units.

(Comments that were made by the Auditor General in his report dated May 12, 1980 for the period October 1, 1974 to September 30, 1978.)

20. Comment (II.32): The amount invested in equipment as shown by the tangible personal property records had not been reconciled to the accounting records for current purchases. We recommend that periodic reconciliations between tangible personal property additions and tangible personal property purchases be made to increase the internal control over Board assets.

21. Comment (II.33): Many County vehicles were assigned to County employees on a permanent basis. The utilization of a majority of permanently assigned County vehicles was not supported by utilization records to document the date, odometer reading, or purpose of each trip made. The absence of such utilization records precludes a determination on post audit that the actual use of County vehicles served a public

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS WHICH CONTINUE TO APPLY, Continued

Other, continued

purpose. We recommend that records documenting the use of publicly-owned vehicles be prepared and that the public purpose served by driving such vehicles to and from home be clearly defined and properly approved.

22. Comment (II.34): As of October 1, 1971, the Board had established a General Fixed Assets Group of Accounts for land, buildings and improvements other than buildings. The basis for amounts shown for land and buildings and improvements was the appraised valuation on the County tax rolls. Since the general ledger accounts were established, current transactions for land and buildings have been recorded at cost. However, some land parcels had been traded for which no accounting entries had been made to the general ledger land account, and some land sales have been recorded at selling price instead of actual cost. Many assets recorded in the fixed asset group of accounts were not recorded to an appropriate investment account which would indicate the source of funds used for asset acquisition. Subsidiary accounting records, for other than tangible personal property, documenting the assigned values of individual assets and the changes thereto were not adequate, and the value of land as shown on the general ledger was not supported by references to records showing the nature of ownership, full legal description, from whom purchased, date of purchase, cost, and official book and page number of the recorded deed.

PALM BEACH COUNTY

BOARD OF COUNTY COMMISSIONERS

LETTER OF COMMENT TO MANAGEMENT, Continued

September 30, 1983

III. PRIOR YEAR FINDINGS AND RECOMMENDATIONS WHICH HAVE BEEN RESOLVED

(Comments that were made by us in our letter dated March 15, 1983 for the year September 30, 1982. The prior year comment number is in parentheses after the title of each comment.)

Municipal Services Taxing Districts

1. Review of Building Permit Application Should Be Evidenced (I.1.)

   Permit applications show evidence of supervisory review.

Airport

2. Financial Management and Accounting Capabilities Should Keep Pace With Growth (I.2.)

   An airport director, a fiscal director and a properties manager were appointed during the year.

3. Accounting for Plant, Property and Equipment Could Be Improved (I.3.)

   Appropriate fixed asset schedules have been updated and proper reclassifications have been made.

4. Cash Collected Should Be Reconciled to Revenue Reports Monthly (II.18.)

   Monthly reconciliations were being performed.

5. Property Control Inventory Listing Should Be Improved (II.20.)

   See comment III.3. above.

6. Lessee Reports From 1979 and 1980 Still Outstanding (II.22.)

   Management has vigorously pursued this matter, but the car rental agency involved is now in bankruptcy. Since all other reporting is current, we believe this is an isolated case and the comment no longer applies.

III. PRIOR YEAR FINDINGS AND RECOMMENDATIONS WHICH HAVE BEEN RESOLVED, Continued

Motor Pool

7. Controls Over the Accounting for Revenue Need to Be Strengthened (I.5.)

Automation of Motor Pool billings has eliminated manual preparation of invoices. A subsidiary ledger of accounts receivable is being maintained.

8. Accounting for Billings Could Be Improved (II.23.)

Automation of Motor Pool billings has greatly improved the timeliness of their processing. See 1983 comment I.8. for a discussion of the revenue reconciliation process.

9. Work Orders Should Be Checked (II.24.)

Work order prices are spot checked daily to the approved price lists by supervisory personnel.

Water and Sewer

10. Reconciliation of General Ledger Amounts Should Be Performed Periodically (I.6.)

Allocated expenses were periodically reconciled to the County's FAMIS records during the year.

11. Internal Controls Over Southern Region's Billing System Could Be Improved (I.7.)

Debit and credit memoranda show evidence of supervisory review. Checks are restrictively endorsed at the point of receipt.

12. Controls Over the Implementation of New Computer Software Should Be Improved (I.8.)

Software to be used in the consolidated billing system starting in fiscal year 1984 was subject to appropriate implementation controls.

III. PRIOR YEAR FINDINGS AND RECOMMENDATIONS WHICH HAVE BEEN RESOLVED, Continued

Water and Sewer, continued

13. Controls Over Program Modifications Should Be Strengthened (I.9.)

Program modification request forms are being used with proper reviews and approvals.

14. Documentation of Computerized Billing and Expense Allocation Systems Should Be Maintained (I.10.)

Documentation on the computerized expense allocation system has been maintained and reviewed.

15. Violations of Southern Region Revenue Bond Convents (I.11.)

Sufficient rates were set to provide net revenue adequate to pay at least 125% of the annual debt service requirement.

16. Increasing the Technical Capabilities of the Water Utilities Accounting Staff Is Necessary (I.12.)

An accounting level IV position was filled during the year.

17. Documentation of Assets Acquired (I.13.)

The County obtained adequate documentation on all fixed assets acquired during the year.

18. Access to Inventories Should Be Restricted (II.15.)

Access to parts inventory is restricted solely to the parts warehouseman.

19. Recomputation of Computer-Generated Bills Should Be Evidenced (II.16.)

Periodic review of computer-generated bills was evidenced by accounting personnel "sign-off."

III. PRIOR YEAR FINDINGS AND RECOMMENDATIONS WHICH HAVE BEEN RESOLVED, Continued

Transportation Authority

20. County Should Request Developers to Submit Cost Data on Contributed Assets (II.17a.)

    See comment I.5.

21. Proper Cash Cut-Off Procedures Should Be Followed (II.8.)

    Monthly bank reconciliations were performed such that all cash was properly recorded in the period in which it was received.

22. Inventory Procedures Should Be Improved (II.11.)

    The Authority has implemented policies to ensure segregation of duties between purchasing, physical custody, and maintenance of perpetual inventory records.

23. Equity in Pooled Cash Should Be Reconciled on a Regular Basis (II.12.)

    We noted that pooled cash accounts were reconciled monthly and that all reconciling items were properly resolved.

24. The Transportation Authority Pension Plan Appears to Be Over Funded (II.13.)

    Contributions in excess of plan requirements were set up as a prepaid expense and are being amortized. The prepaid balance at September 30, 1983 is $179,000, down from the September 30, 1982 balance of $206,000.

Sanitary Landfill

25. Non-Compliance With Florida Constitution, Article 7, Section 10 (II.25.)

    Coupon sales were discontinued by the landfill and a straight charge method was implemented.

III. PRIOR YEAR FINDINGS AND RECOMMENDATIONS WHICH HAVE BEEN RESOLVED, Continued

Other

26. Workers' Compensation Insurance Claims Payable Should Be More Closely Monitored (I.15.)

The County recorded insurance claims payable based on a summary of claims by individuals. The Department of Safety and Workers' Compensation monitored the liability claims closely in fiscal year 1982-83 such that only minor adjustments were required to year-end liability balances.

27. Disbursements of Deposits Held for Condemnation Proceedings Should Be Transmitted to Finance on a Timely Basis (I.16.)

Communication difficulties between the Registry of the Court and the Finance Department have been resolved such that disbursements were made on a timely basis.

28. Certain Activities Should Be Subject to Pre-Audit (I.18.)

Parks and Recreation Department invoices were subjected to the pre-audit function prior to payment and these transactions were reflected within the Board's financial statements.

29. Budgets Should Be Amended for Changes in Estimate (I.19.)

For fiscal year 1982-83, amendments were made to keep the budget in balance after all adjustments to fund balances were posted.

30. Application of NCGA Statement 3 (I.20.)

The County has documented its decisions as to which entities must be included in the 1983 financial statements to be in conformity with NCGA Statement 3.

31. Compliance With Florida State Statute 218.36 (II.28.)

This comment, which applies specifically to the Sheriff, is addressed in our comments to that constitutional officer.

III. PRIOR YEAR FINDINGS AND RECOMMENDATIONS WHICH HAVE BEEN RESOLVED, Continued

Other

32. Award of Construction Contracts (II.30.)

The County Engineering Department verified with the Tax Collector that contractors' local taxes or assessments were not in arrears before contracts were awarded.

33. Controls Over Traffic Division Inventory Need Improvement (II.6.)

The Traffic Division's year-end physical inventory was valued at actual cost on the first-in, first-out (FIFO) basis.

34. Control Stores Inventory (II.7.)

Effective October 1, 1982, Store's invoices were computer-generated in numeric sequence and a monthly printout of these invoices was compared to general ledger postings for accuracy and completeness.

35. Auditor General Comment Regarding Leave Request Forms and the Reliability of Time Records (II.31.)

A standardized leave request form was adopted and being kept on file within each department. Employees and their supervisors are signing time records as evidence of their validity and accuracy.

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

1. The Payroll System Could Be Improved

During our review of the payroll system, we noted the following areas wherein improvements could be implemented:

1. Pay authorization sheets and W-4's were not completed for all employees. We recommend that all payroll deductions be supported by written authorization for each employee in order to be legally effective and to help prevent and detect errors.

2. Payroll checks received prior to the distribution to departments are maintained in an unlocked box. It was also noted that no one had been authorized by the Department to pick up the payroll. We recommend that all unissued payroll checks be maintained in a locked box and each department should have only two employees authorized to pick up payroll checks.

3. Payroll checks awaiting processing are maintained by the data processing department and are not locked up during the day. It was also noted that there are inadequate controls over the use of the mechanical check signer. To provide for safekeeping of payroll documents, all payroll checks awaiting processing should be accounted for on a control sheet and maintained in a locked file during the day. The mechanical check signer should be locked when not in use and a control sheet maintained of the persons using the machine.

We suggest the implementation of the above recommendations to provide for a more efficient and effective payroll system.

2. Reconciliations of Sheriff's Cash Accounts With Equity in Pooled Cash Accounts

During our examination, we noted differences between amounts recorded in the Sheriff's cash accounts and equity in pooled cash accounts.

We recommend that the Sheriff's Department reconcile the account balances, specifically equity in pooled cash, on a monthly basis.

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS, Continued

3. Reconciliations Should Be Performed on Funds Converted to Computerized Systems

We noted that funds that were converted from a manual system to the Sheriff's computer system were not reconciled to determine that all balances agree before and after the conversion.

We recommend that reconciliations be performed for all funds or accounts that are converted to a computerized system to ensure that all transactions and balances are reflected.

4. Vouchers Payable Cutoff Not Proper

During our payables testing, it was noted that vouchers payable were not recorded at year-end due to a processing error. The error had not been adjusted by the Department to reflect vouchers payable at September 30.

We recommend that the Sheriff's Department determine the correct amount of payables as part of their year-end closeout procedures and make the necessary adjustments on a timely basis.

5. The Cash Receipts System Could Be Improved

During our review of the Cash Receipts System, we noted pre-numbered receipts were not accounted for and recorded. We recommend that, when receipt books are logged in, the numerical sequence be accounted for and individual receipts traced to the appropriate journal.

6. The Cash Bond System Could Be Improved

Bond money collected at the Sheriff's Jail that is to be transferred to other locations for deposit should be counted before it is transferred and a copy of the bond summary maintained.

The summary should be used to reconcile the cash bond account. This would provide greater control over the cash bond system.

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS, Continued

7. Budget Compliance With Statute 30.49 Should Be Implemented

Florida Statute 30.49.2(a) states that the preliminary budget should contain line items for the Sheriff's salary and investigations. Section 30.49.2(b) states that the budget should be broken down into two categories - Law Enforcement and Corrections. Information concerning expenditures in previous years and anticipated expenditures should also be provided for these categories. We recommend that the above breakdown be provided in the preliminary budget to comply with Florida Statute 30.49.

8. Adjusting Entries Should Be Reviewed

We noted instances where entries were erroneous. Also, postings of entries were not always correct.

We recommend that greater care be taken in the generation of adjusting entries and that they be reviewed before input. Also, output should be reviewed on a timely basis to detect posting errors.

9. Compliance With Group Health Escrow Provisions

We noted instances where the Sheriff's Department was not in compliance with the provisions of the Group Health Escrow Agreement. The required monthly payments were not made on time and not in the specified amount.

We recommend all payments be made on a timely basis and in the proper amount.

10. Purchase Orders Not Prepared for Some Capital Additions

We noted that large purchases of computer equipment were not processed through normal purchasing channels.

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS, Continued

10. Purchase Orders Not Prepared for Some Capital Additions, continued

We recommend that such purchases be made with purchase orders and approved prior to the transaction. This will help to prevent errors in payments and possible expenditures of unappropriated amounts, and help to ensure proper recording of the items in the fixed asset records.

11. Strengthen Procedures and Controls Within the Data Center

During our review of data processing operations, we noted the following areas where improvements could be made:

- Physical security within the Data Center areas could be improved.
- Procedures should be established to control the transfer of programs to production.
- The effective date of new/modified programs should be communicated to the user.
- Controls over the teleprocessing network need to be more secure.

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS WHICH CONTINUE TO APPLY

(Comments that were made by us in our letter dated March 15, 1983 for the year ended September 30, 1982. The prior year comment number is in parentheses after the title of each comment.)

1. Annual Report Should Be Filed With the Board of County Commissioners Within 15 Days of the Close of the Fiscal Year (II.1.)

F.S. 218.36 requires County officers to submit to the Board of County Commissioners a report of all fees, commissions, or other such remuneration collected for the year within 15 days of the close of the fiscal year. Also, on or before the date the report is submitted, each County officer is to pay the County general fund all money in excess of the sum to which he was entitled. The Sheriff did not submit a report or excess fees until January, 1982.

(The report due October 15, 1983, was not submitted to the Board until November, 1983.)

We recommend that the Sheriff submit a report and the excess fees to the Board within 15 days of the close of the fiscal year.

2. All Bank Accounts Should Include the Words "Sheriff" and "Palm Beach County" (II.2.)

F.S. 30.52 states that the title of all depository accounts "shall include the word 'sheriff' and the name of the county." We noted that a bank account at a sub-station did not have the correct wording in the title.

We suggest that all bank accounts be titled in accordance with F.S. 30.52.

3. Strengthen Bank Reconciliations Procedures (II.3)

We noted that some bank accounts were not reconciled on a timely basis and that a supervisory review of reconciliations performed was not evidenced.

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS WHICH CONTINUE TO APPLY, Continued

3. Strengthen Bank Reconciliations Procedures (II.3), continued

All bank accounts should be reconciled on a timely basis and the reconciliations should be reviewed and approved by a responsible official. Evidence of approval would be the reviewer's initials and date of the review.

4. The Installation Standards Manual Is Not Presently Up-To-Date (II.8.)

We noted that time was allocated in 1983 at the Data Center to update the standards and procedures manual. Although what has been written is excellent, some procedures and policies are still missing. We recommend that the manual be updated to include all procedures and policies currently in use.

5. Lease Payments Should Not Be Charged to Capital Outlay (II.10.)

Lease payments and installment contract payments were charged to capital outlay. Operating lease payments should be treated as a current expense. Capital lease payments and installment contract payments should be treated as the payment of general long-term debt principal and interest.

We recommend that the Sheriff establish the accounts necessary to properly record lease and installment contract payments.

6. Checks and Bank Transfers Should Be Mailed By Persons Other Than Those Who Prepare Such Items (II.12.)

We noted that the same individuals who process invoices for payment also mail checks. Control is more effective when there are additional persons involved in the disbursements cycle. It is more likely that erroneous or fraudulent payments may be made when the same person processes and mails checks.

We suggest that the duties of check processing and mailing be segregated.

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS WHICH CONTINUE TO APPLY, Continued

7. Improvements Are Needed in the Utility and Format of Property Records (II.14.)

We have noted a need for improvement in the utility and format of property records maintained in the data processing files. A list of additions and deletions to the records should be prepared when records are updated.

We suggest that these improvements be implemented so as to improve the usefulness of property records. We have provided the data processing department with a suggested format for the property records.

(Comments that were made by the Auditor General in his report dated May 5, 1980, for the period from January 4, 1977 to January 31, 1979.)

8. Comment (II.15.): Evidence rooms were maintained at the Sheriff's various substations to provide physical and independent record control over some confiscated property other than controlled substances such as heroin, marijuana, and other illegal drugs. A control register was used to record additions and deletions of property. Receipt forms were used to transfer the responsibility of the property being checked in and out of the evidence room. I recommend that the Sheriff implement the use of prenumbered receipt forms for additional control purposes.

Our Findings: We agree with the Auditor General's findings and recommendations. We note that the same situation existed during fiscal period 1982-83.

9. Comment (II.16.): The Palm Beach County Board of County Commissioners' Ordinance No. 72-4, as amended by Ordinance No. 72-22, authorizes the Sheriff to provide special off-duty police services for activities or functions within the county, in addition to those police services provided generally to the public by law. The ordinance provides that "...the Sheriff may issue to the applicant a permit which shall authorize and define such off regular duty police services as the Sheriff deems appropriate; provided, however, that the Sheriff shall not issue the applicant a permit prior to receiving proof from

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS WHICH CONTINUE TO APPLY, Continued

the Palm Beach County Finance Department of payment in advance of sufficient funds to compensate the Sheriff's Department for the off regular duty police services to be performed...". The ordinance further provides that "Payment of all proceeds for services under this Ordinance shall be made to the Palm Beach County Finance Department based upon statements prepared by the Sheriff's Department showing the amount of payment to be collected and the basis for arriving at the amount of payment..." These services were provided by the Sheriff at the rate of $9 per hour and, periodically, the amounts received were added by budget amendment to the Sheriff's operating budget. The amount received by the Sheriff during the audit period totaled $105,820. In most cases payments were made in advance to the Palm Beach County Finance Department for the services to be rendered by the Sheriff. However, there were instances noted in which advance payments were not required and the applicant had to be billed for the services rendered by the Sheriff. Such a procedure violates the provision of the ordinance described above, that the Sheriff shall not issue the applicant a permit prior to receiving proof from the Palm Beach County Finance Department of payment in advance of sufficient funds to compensate the Sheriff's Department for the off regular duty police services to be performed.

Our Findings: We agree with the Auditor General's finding and note that the same situation existed during fiscal period 1982-83. We recommend that no services be rendered without proof of advance payment in order to comply with the above ordinance.

10. Comment (II.17.): During the audit period, there was no written policy by the Sheriff's office establishing normal working hours for employees, or the required working hours per pay period. The Sheriff maintained duty rosters (work schedules) prepared by shift for patrolmen, detectives, and sergeants during the audit period and maintained time sheets for all employees as applicable; however, a record showing the accumulation of hours actually worked by individuals per pay period was not kept. In the absence of such record, we were unable to determine that employees worked the required number of hours per pay period or that leaves of absence

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS WHICH CONTINUE TO APPLY, Continued

were appropriately recorded. We recommend that such a record be established and maintained currently as a matter of good internal control and for determining compliance with established policies.

Our Findings: We agree with the Auditor General's findings and recommendations. We note that the same situation existed during fiscal period 1982-83.

11. Comment (II.18.): Under authority granted by Section 951.23, Florida Statutes, the Department of Offender Rehabilitation (the present Department of Corrections) has adopted Rule 33-8.10, Florida Administrative Code, which sets forth the procedures to be followed with regard to the operation of a county detention facility commissary. As provided therein, appropriate transaction records must be maintained and stock inventories should be kept current. Records maintained by the Sheriff's office for commissary operations were found to be inadequate as follows:

    1. The cashbooks maintained for the commissary operations at the main jail, Belle Glade jail, and the stockade were not adequate in that separate accounts for cash in bank, and for the various expenses were not kept; cashbook entries were not cross-referenced to source documents; and entries for disbursements were not always posted on a timely basis.

    2. There were no receipts issued for the collection of funds, pursuant to sales of merchandise in the commissary fund. The Sheriff did not employ the use of either prenumbered receipts, validating machines, or cash registers. Unnumbered canteen slips were used to take inmate orders and to tabulate sales.

    3. Invoices on file for commissary purchases were not referenced as to date and warrant number on which payments were made. There was no statement written or stamped on the invoices indicating that the goods or services have actually been received in the quantity and quality billed.

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS WHICH CONTINUE TO APPLY, Continued

We recommend that the Sheriff take appropriate action to correct the deficiencies noted above.

Our Findings: The Sheriff is in the process of correcting the deficiencies noted above. All deficiencies noted had not been corrected by the end of fiscal year 1983.

III. PRIOR YEAR FINDINGS AND RECOMMENDATIONS WHICH HAVE BEEN RESOLVED

(Comments that were made by us in our letter dated March 15, 1983, for the year ended September 30, 1982. The prior year comment number is in parentheses after the title of each comment.)

1. Social Security Taxes Should Be Withheld From Supplemental Payroll Checks Paid to Individuals Who Are Not Retiring (I.1.)

   All supplemental payroll checks are now being computer-processed so that social security taxes are withheld.

2. Investment of Surplus Funds Should Be Made Only in the Manner Authorized (I.2.)

   All monies were invested in savings and loan associations either in, or under the supervision of, the State of Florida.

3. Expenditures Should Not Exceed Appropriations (I.3.)

   Expenditures were less than appropriations in all funds in fiscal year 1982-83.

4. The Sheriff Has Not Filed With Its Governing Body Concerning the Carrying of Concealed Weapons (II.4.)

   It is the legal opinion of the Florida Sheriff's Association that the Sheriff is the designated governing body and therefore a filing would be unnecessary.

5. The Name and Precinct Number of New Deputies Should Be Filed With the Board Weekly (II.5.)

   Florida Statute Chapter 30.08, to which this comment relates, has been repealed.

6. Significant Motor Vehicles Accidents Should Be Reported Within 24 Hours (II.6.)

   The required reports were being filed on a timely basis during the year.

III. PRIOR YEAR FINDINGS AND RECOMMENDATIONS WHICH HAVE BEEN RESOLVED

7. Standardized Journals and Records Should Be Maintained for All Canteen and Inmate Funds (II.7.)

   All canteen and inmate records were available in such a format that financial statements could be prepared.

8. A Lien or Security Interest in the Sheriff's Property Should Not Be Given Without Voter Approval (II.9.)

   Lease/purchase agreements entered into in 1983 did not give the Seller a security interest in the purchased property.

9. A Complete Physical Inventory Should Be Taken Annually (II.11.)

   A physical inventory was taken in fiscal year 1983 and annual inventories are planned for future years.

10. A Proper Segregation of Duties Should Exist to Ensure Control Over Cash Bonds and Individual Depositor's Funds (II.13.)

    The functions of deposit preparation, receipt journalization and bank statement reconciliation, as well as check authorization and check preparation responsibilities, have been divided among accounting personnel so that a proper segregation of duties does exist.

11. Auditor General Comment Regarding Lack of Tangible Personal Property Inventory Dates (II.19.)

    The physical inventories of tangible personal property taken during 1983 included the dates of those inventories.

PALM BEACH COUNTY

CLERK OF THE CIRCUIT AND COUNTY COURTS

LETTER OF COMMENT TO MANAGEMENT

September 30, 1983

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None.

PALM BEACH COUNTY

CLERK OF THE CIRCUIT AND COUNTY COURTS

LETTER OF COMMENT TO MANAGEMENT

September 30, 1983

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS WHICH CONTINUE TO APPLY

(Comments that were made by us in our letter dated March 15, 1983 for the year ending September 30, 1982. The prior year comment number is in parentheses after the title of each comment.)

1. Compliance With Applicable State Statutes Could Be Improved (I.1.)

During our review of applicable Florida State Statutes, we noted that the Clerk of the Circuit and County Court was not in strict compliance with the following Florida Statutes:

- Ch. 82-215 Records of Conflict Cases

  The Clerk is required to maintain records of all conflict cases and report such records to the Governor's planning and budget office. The Clerk has not yet implemented this statute from the 1982 Florida Legislative Session.

- Ch. 11.45 Responses to Prior Year Management Comments

  The Clerk is required by Florida Statute to respond to the management letter comments from the audit of the previous year. The Clerk has not responded to the comments from the September 30, 1982 and 1981 audits.

2. Detailed Accounting Procedures Manuals Are Desirable (II.2.)

Various departments of the Clerk of the Circuit and County Courts should have detailed accounting procedures manuals. The principal advantages of such manuals are:

- Promotion of consistency and uniformity in the treatment of accounting transactions.

- Guidance and references for all persons (especially new employees) performing accounting functions.

- Promotion of greater opportunity for constructive improvements of accounting procedures by periodic critical reviews of the existent procedures as prescribed by a manual.

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS WHICH CONTINUE TO APPLY, Continued

2. Detailed Accounting Procedures Manuals Are Desirable (II.2.), continued

An accounting manual should include the following:

- Organization charts, supplemented by job descriptions.
- Descriptions of all accounts listed in the chart of accounts.
- Nature and source of all entries to the accounts as well as required approvals.
- Samples of all accounting records, forms and reports with instructions for their preparation and distribution.
- Flowcharts of accounting procedures.
- Designation of personnel responsible for preparing, reviewing and issuing reports.
- Due dates of all reports.

While the preparation of such an accounting manual requires considerable effort, the suggestions generated for work simplification and systems improvement usually more than compensate for the time involved.

3. Control Over Operating Purchases (Expenditures) Could Be Strengthened (II.6.)

During our review of the purchasing procedures for operating purchases, we noted that, although there are established purchasing policies, these policies are not documented. We also noted, in some cases, ordering, approval and payment authorization functions are not segregated.

In order to improve the purchasing system, we recommend that management document the purchasing procedures in the procedures manual, as discussed in prior year comment No. 2, and that the necessary steps be taken to improve segregation of functions.

PALM BEACH COUNTY

CLERK OF THE CIRCUIT AND COUNTY COURTS

LETTER OF COMMENT TO MANAGEMENT, Continued

September 30, 1983

III. PRIOR YEAR FINDINGS AND RECOMMENDATIONS WHICH HAVE BEEN RESOLVED

(Comments that were made by us in our letter dated March 15, 1983, for the year ended September 30, 1982. The prior year comment number is in parentheses after the title of each comment.)

1. Compliance With Applicable State Statutes (I.1. and II.5.)

   Ch. 142.03 Disposition of Fines, Forfeitures and Civil Penalties. Fines and forfeitures are being remitted on a monthly basis to the various municipalities.

   Ch. 129.03(2) Preparation and Adoption of Budget (County Annual Budget). For the fiscal year ended September 30, 1983, the Clerk submitted a tentative budget for his office by June 1, 1982.

   Ch. 98.30 Duty of Officials to Furnish Lists of Persons Convicted of a Felony. Lists of persons convicted of a felony were delivered to the Supervisor of Elections at least once a month.

2. Agency Funds Should Be Reviewed Periodically (I.2.)

   Funds deposited in the refund account are being distributed on a timely basis.

3. Proper Basis of Accounting Should Be Utilized On All Funds (II.1.)

   Entries to convert the financial statements to the proper basis of accounting were prepared by the Clerk's accounting department.

4. Employees Should Be Required to Show Identification For Payroll Checks On A Periodic Basis (II.4.)

   The Clerk handed out paychecks directly to employees on several occasions during the year.

PALM BEACH COUNTY

TAX COLLECTOR

LETTER OF COMMENT TO MANAGEMENT

September 30, 1983

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS WHICH CONTINUE TO APPLY

(Comments that were made by us in our report dated March 15, 1983, for the year ended September 30, 1982. The prior year comment number is in parentheses after the title of each comment.)

1. Distribution of Taxes Collected on the Installment Method Should Be Made According to Statute (II.1.)

   Florida Statute Chapter 197.013 requrires that taxes collected on the installment method shall be distributed in the same manner as taxes collected on the regular basis. It was noted that there was only one distribution of taxes collected on the installment basis.

   It is the Tax Collector's belief that he has complied in substance with the intent of the above-mentioned statute.

   We recommend that the Tax Collector seek an interpretation from the Attorney General to resolve this matter.

(Comments that were made by the Auditor General in his report dated October 12, 1979 for the period February 1, 1977 through April 30, 1979.)

2. Comments (II.3.): Commissions on occupational licenses were deducted on a straight-line twenty percent basis instead of the sliding-scale rates prescribed in Section 192.091(2), Florida Statutes (see Attorney General's Opinion No. 072-397, 972 AGO 678). The Tax Collector in his written response to this comment refers to "Chapter 205,033(4) F.S." as relating to the deduction of cost of collection from revenues derived from the occupational license tax. It is noted that Section 205.033(4), Florida Statutes, provides that: "The revenues derived from the occupational license tax exclusive of the cost of collection...shall be apportioned..." It is also noted that the Attorney General in his opinion referred to above (AGO 072-397) concluded that the Tax Collectors' commission provided for by Section 192.091(2), Florida Statutes,

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS WHICH CONTINUE TO APPLY, Continued

should be deemed the "costs of collection" provided for in Section 205.033(4), Florida Statutes.

The Tax Collector has based the rate of commission on occupational licenses on the rate specified in the Board of County Commissioners' Resolution R-80-971.

III. PRIOR YEAR FINDINGS AND RECOMMENDATIONS WHICH HAVE BEEN RESOLVED

(Comments that were made by us in our report dated March 15, 1983, for the year ended September 30, 1982. The prior year comment number is in parentheses after the title of each comment.)

1. Repurchase Agreement Arrangements Should Be In Writing (I.1.)

Current Findings: In the prior year we had noted that a written agreement regarding repurchases was not obtained from a bank when the Tax Collector maintained a relatively small account. This year we noted that written agreements were obtained from all banks through which the funds were invested in repurchase agreements.

2. Accounting Activities of the Deferred Compensation Program Need to Be Monitored (II.2.)

Current Findings: We noted the accounting activities of the deferred compensation program were being properly monitored.

PALM BEACH COUNTY

PROPERTY APPRAISER

LETTER OF COMMENT TO MANAGEMENT

September 30, 1983

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

1. Limitations on Access to the Computer System Could Be Improved

We noted the following areas where existing procedures could be modified or new procedures could be implemented to enhance the security of the computer system and the data it contains:

1. Back-up procedures should be formalized.

   a. There is no written agreement for the use of alternative computer facilities in the event of an emergency. We recommend that such an agreement be obtained.

   b. Current procedures whereby users and programmers ensure back-up of data at an off-site location should be committed to writing.

2. Password security should be strengthened.

   Current written procedures require changes of passwords when certain events occur. There is no written procedure that requires regular, i.e., periodic, changes of passwords used to access the system. We recommend that such a written procedure be adopted and implemented.

3. Security over the teleprocessing network should be enhanced.

   a. There is no written policy regarding requests for new user identification numbers necessary to gain access to the system. A written policy, including standard forms and approval procedures, should be adopted. Verbal requests for user identification numbers should not be honored once the policy is issued.

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS, Continued

1. Limitations on Access to the Computer System Could Be Improved, continued

   b. There is no security software package to help ensure that unauthorized access to the teleprocessing system does not occur, i.e., to disable (disconnect) a terminal after a predetermined number of invalid attempts to gain access to the system or due to a lack of activity on a terminal within a given time period. We recommend that acquisition of a security package be considered.

   4. Currently, there are no microcomputers linked to the main computer system; however, such a situation is likely to arise in the near future. We recommend that a written policy be adopted that governs the use of and security for microcomputer data files.

2. Existing Procedures Should Be Followed Consistently

   We noted the following areas where existing procedures are not consistently applied:

   1. At times, the problem management procedure, which logs and resolves all computer-related problems, is not followed through to completion.

   2. Procedures exist for review of program libraries but such reviews do not occur on a timely, scheduled basis.

   3. On occasion, some users are not completing the existing user request forms for new/modified systems or following the established development and implementation procedures. Consideration should be given to the development of "emergency" procedures applicable to a very limited number of cases.

PALM BEACH COUNTY

PROPERTY APPRAISER

LETTER OF COMMENT TO MANAGEMENT, Continued

September 30, 1983

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

3. File Layout Documentation Could Be Improved

The explanations of fields in current file layout documentation should be more descriptive to facilitate use by new employees, etc.

PALM BEACH COUNTY

PROPERTY APPRAISER

LETTER OF COMMENT TO MANAGEMENT

September 30, 1983

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS WHICH CONTINUE TO APPLY

1. (Comments that were made by the Auditor General in his report dated April 7, 1978 for the period June 1, 1975 to March 31, 1977.)

   Comment: Using Chapter 31138, Special Act of 1955, as his authority, the Property Appraiser provided group insurance which includes coverage of life, accident, hospitalization, dental, and long-term disability for the Property Appraiser and employees and their dependents. One-half of the premiums were paid by the employees and one-half from official funds of the Office.

   The law does not specifically include dental and long-term disability income insurance as authorized type of insurance. The Property Appraiser has requested legal clarification as to the propriety of payment from Office funds for dental and longterm disability insurance as suggested in audit report No. 8722, paragraph 22; however, no opinion has yet been rendered.

   Our Findings: An opinion of the Attorney General has been requested. The Attorney General has not yet rendered such an opinion. However, an opinion of Legal Counsel of the Property Appraiser supports the Appraiser's position with regard to dental insurance.

PALM BEACH COUNTY

PROPERTY APPRAISER

LETTER OF COMMENT TO MANAGEMENT

September 30, 1983

III. PRIOR YEAR FINDINGS AND RECOMMENDATIONS WHICH HAVE BEEN RESOLVED

(Comments that were made by us in our report dated March 15, 1983, for the year ended September 30, 1982. The prior year comment number is in parentheses after the title of each comment.)

1. Data Processing Installation Standards (II.1.)

   The installation standards manual has been amended so that all standards currently in use are included.

RESPONSES TO LETTER OF COMMENTS TO MANAGEMENT

PALM BEACH COUNTY

BOARD OF COUNTY COMMISSIONERS

RESPONSES TO LETTER OF COMMENTS TO MANAGEMENT

FOR FISCAL YEAR ENDED SEPTEMBER 30, 1983

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

Airport

1. Improve Documentation Over Grant-Related Expenditures

Response: The Fiscal Division is now responsible for the Grant Accounting. The procedures to implement Grant Accounting have been documented in the Accounting Policies and Procedures Manual. A log for each Grant will be maintained as outlined above. In addition, all grant related index codes for FY 85 have been restructured, thereby utilizing the Grant Accounting capabilities of FAMIS.

2. Research Accounting Literature Prior to Contract Execution

Response: "If any real estate transactions are negotiated in the future, the Fiscal Division will research the applicable Accounting Literature and seek expert advise when deemed necessary."

Water and Sewer

3. Improve Controls Over Accounts Receivable

Response:

A. Interim reconciliations of accounts receivable were performed, however, not on a monthly basis due to the problems noted plus additional errors in the County transaction codes. Revenue and revenue adjustments were traced and reconciled to the general ledger; cash deposits were reconciled to the subsidiary reports in the test system. The recommendation is already included as a documented function in the Billing System Procedures Manual. Monthly reconciliations will be accomplished as soon as possible.

B. The formal collection policy has been adhered to for the accounts in ECR and System 3, 5 and 6. While System 9 personnel were instructed to comply, the conversion apparently interfered with the process. The formal collection policy is now being adhered to for all Systems. System 9 accounts are now being integrated into the Central Collection System.

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS, Continued

WATER AND SEWER: Continued

4. Improve Coordination in Accounting for Developer-Contributed Assets

Response: The lag in submitting this data is due to phasing by developers of their projects. While a phase may be listed as complete, the asset data may not be received until the entire project is done. Efforts are underway to expedite the process in the future.

5. Violations of Revenue Bond Covenants

Response:

A. Transfers:

Transfers were made to various sinking accounts on the 15th of each month as prescribed in the Bond covenants. However, the amounts were based on 1/12 of the annual budget and were not adjusted for interest earned as required by the Bond covenants. Such adjustments will be made in the future.

B. Barker, Osha & Anderson and Russell & Axon, a joint venture, is consultant for the County for the System.

C. Since the inspection and report were completed for refinancing, it was determined that no report was necessary for the original Bond issue. However, a consultant has been retained by the County to perform the required work in conjunction with the bond refunding.

6. Large Customers' Bills Should Be Reviewed Prior to Release

Response: Extensive testing and review procedures for cash processing have been implemented during the fiscal year. Bills for large customers are reviewed as well as other accounts on a sample basis. The criticism above refers to the South County System, which during the year was in the process of being converted to County Data Processing. Since the System was being abandoned, all of the procedures which were in effect with the central system were not implemented for the Boca office. Water Utilities Dpartment's personnel were extensively involved with the conversion effort. South County System's large customer bills are now being reviewed for reasonableness.

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS, Continued

Motor Pool

7. Accounting For Billings Could Be Improved

Response: Monthly reconciliations between the Receivables Subsidiary Ledger and Control Account, as well as between billings and revenues are being reconciled monthly. Some problems remain with lack of prior information on Journal Entries made by Finance.

However, overall this procedure of monthly reconciliations HAS resulted in correcting accounting errors in a timely fashion.

8. Strengthen Control Over Fuel Card Security

Response:

A. Blank fuel cards are now kept in a locked storeroom, until required.

B. A sign-out procedure has been implemented requiring written departmental authorization for issuing cards, as well as a log for receiving signatures.

9. Reconcile Property Control Ledger to General Ledger

Response: A perodic reconciliation of the Property Control Ledger to the General Ledger has been implemented.

Transportation Authority

10. The Payroll System Could Be Improved

Response: Commencing immediately the Resident Manager will review and initial all administrative worksheets and the Supt. of Maintenance and Purchasing Coordinator will review and initial all maintenance personnel time cards. All department heads will also turn in an individual time sheet on themselves.

11. Fixed Asset Policy Should Be Improved

Response: Labor costs in connection with getting assets ready will be capitalized as well as those items qualifying as leasehold improvments.

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS, Continued

Transportation Authority, Continued

12. The Fixed Asset Schedule Should Be Computerized

Response: The Authority is in the process of acquiring a mini-computer through its FY 83/84 Capital Grant currently in the approval stage at UMTA.

Special Assessments

13. Some Assessments Are Not Billed in Accordance With The Related Resolutions

Response: Finance will compare the assessment rolls against the assessable costs (percentage of project cost) in the initial resolution to insure that the assessment is in compliance with the ordinance.

14. Some Special Assessments Levied Were Not Recorded

Response: Finance will review all special assessment resolutions at year-end and make the proper entries.

15. Certificates of Indebtness Were Not Issued In Compliance With Special Assessment Ordinance 82-17

Response: The Clerk's office was advised (by County Attorney) not to use the old form for the new ordinance 82-17 program and that a new form would be provided to the Clerk's office once research on the necessity for such a certificate is completed.

Other

16. Violation of Palm Beach County Administrative Complex Bond Indenture

Response: The Barnett Bank, as trustee, is responsible for making the required transfers. The fund's monitoring responsibility is now handled by the Finance Division under the Clerk of the Circuit Court. The Finance Division has and will continue to make every effort to have the bank make the transfers on a timely basis during Fiscal Year 1983/1984.

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS WHICH CONTINUE TO APPLY

Airport

1. Control Over Lease Arrangements Should Be Improved (I.4.)

   Response: Every possible effort is being exerted toward improving control over leasing arrangements. Although still not entirely corrected, timely execution of leases by both tenants and, ultimately, the County is being pursed, subject, of course, to reaching agreement on any negotiable factors.

   Tenant compliance is being addressed by the creation of a monitoring/inspection team. The majority of tenants are in compliance. For those who are not, every effort is being made toward bringing them into compliance--including, when all efforts are exhausted, taking appropriate action to remove violators. The leasing review program is ongoing and extensive.

2. Lease Agreements Need to Be Formalized (II.19.)

   Response: The car rental companies are paying for the overflow parking areas per the agreements reached and accepted by the Board. Formal leases have been submitted and are pending return of the signed leases by the tenants.

3. Written Fixed Asset Policies Should Be Maintained (II.21.)

   Response: The Accounting Policies and Procedures Manual has been completed and contains the required Fixed Asset Policies.

Water and Sewer

4. Renewals of Developer Agreements Should Be Documented (I.14.)

   Response: The developer is notified in writing documenting fully the charges due and the status of his reservation. Upon receipt of payment, the status of the reservation is recorded on our records. Further documentation does not appear to be required.

5. The Feasibility of Interfacing The Water And Sewer Billing System With FAMIS Should Be Considered

   Response: Information required to complete the interface of the two Systems has been included in the billing system program. The tremendous effort involved in converting the Boca Raton subsidiary records,

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS WHICH CONTINUE TO APPLY
Continued

Water And Sewer

5. The Feasibility of Interfacing the Water and Sewer Billing System With FAMIS Should be Considered (11.14).
Continued

the implementation of a new rate structure and new rates and the development of a new billing system has been the focus of attention regarding the accounts receivable records. Further efforts to interface the two systems will be pursued during 1983-84.

6. Reconciliation of Bank Deposits to Accounts Receivable Updates Should Be Reviewed (II.17(b)).

Response: The reconciliation of bank deposits to accounts receivable is already included in the Billing System Procedures Manual. The reconciliations were performed and reviewed for the test system during part of the year. The existing billing system was in error and corrected during the billing conversion. Monthly reconciliations are being accomplished.

Motor Pool

7. Control of Work Orders Could Be Improved (II. 23).

Response: Work orders are being checked out, numerically by shop as they they are required. They are checked back in numerically as received for processing. A weekly check of missing numbers is made by location. This has greatly improved our confidence in the completeness of the billing.

Transportation Authority

8. Detailed Fixed Asset and Depreciation Schedules Could Be Improved (II.9).

Response: Once the Authority has purchased and installed a mini-computer currently under approval and grant from UMTA, fixed-asset accounting will be one of the many programs installed on the computer.

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS WHICH CONTINUE TO APPLY Continued

Transportation Authority, Continued

9. Classification of Advances from Palm Beach County Should Be Re-evaluated (II.10)

Response: The Authority will request an extension to repay the advances from the Board of County Commissioners for an additional five years with the approval of the County Internal Auditor.

10. Reconciliations of Authority Records and County Finance Records Should Be Performed

Response: The Authority will reconcile to the Finance Department's records, more specifically, to "Accounts Payable" on a monthly basis. General ledger balances will be reconciled at fiscal year-end.

Federal Revenue Sharing Trust

11. Compliance With the Davis-Bacon Act (II.26)

Response: Staff will check for designation of federal revenue sharing funding on contracts, and file for a wage determination as required by the regulations.

12. Chapter 31 of the Code of Federal Regulations Section 51.70d (II.27)

Response: On the records of county land and buildings which show date of purchase and transfer or disposal, transferee, and location, staff will indicate if revenue sharing funds were used in the purchase.

Other

13. Increasing the Technical Capabilities of the Finance Staff Is Necessary (II.I)

Response: The addition of qualified staff was delayed due to the lack of available work space. As a result of additional office space provided in March, 1984, the financial area has started a strengthening program which will carry over into the upcoming fiscal year.

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS WHICH CONTINUE TO APPLY Continued

Other, continued

14. Further Centralization of the Recordkeeping Function Is Needed (II.2)

Response: The County, on a department-by-department basis, is evaluating the need for duplicate recordkeeping. If required, departments will be instructed to utilize all appropriate print-outs or to have more appropriate reports developed and implemented to accomplish regularly scheduled reconciliations between their records and those of the Finance Department.

15. Detailed Accounting Procedures Manuals Are Desirable (II.3)

Response: We have recently hired a Financial Systems Coordinator. A priority task for this position will be to coordinate the development of necessary manuals after reviewing priorities.

16. Emphasize Controls Over Cash Receipts (II.4.)

Response: As noted, the Finance Department implemented, in many County Departments, an extensive cash receipts procedure during Fiscal Year 1982-83. In doing the implementation specific emphasis was placed on those entities, Water and Sewer and the Municipal Service Taxing District, which appeared in the Fiscal Year 1981-82 Audit Report.

Based on this past years audit findings, the Finance Department will review the other County Departments and where deficiences are found suggest the:

A. Segregation of duties for cash received in the mail and over-the-counter.

B. Supervisory review over collections and postings to the receivable records.

C. Elimination of use of cash drawers by more than one employee.

17. Controls Over Monitoring of Federal and State Grants Need Improvement (II.5)

Response: During FY 1982/83, the Internal Auditor's office established and implemented a detailed master log of pertinent information on Federal and State grant audits. In addition, an extensive

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS WHICH CONTINUE TO APPLY Continued

Other, continued

17. Controls Over Monitoring of Federal and State Grants Need Improvement (II.5), continued

program was developed and implemented to monitor these grants.

The program provides for the County departments to notify the Internal Auditor regarding:

a. The reason for any unresolved questioned costs,

b. The current grant period and the dollars involved,

c. The dates auditors will be or are present,

d. Any required assistance:

(1) With questions by the auditors, or

(2) During any exit conference where questioned costs are or may be involved, and

(3) The date of resolution of questioned costs.

The departments are also required to provide the Internal Auditor:

a. Copies of any audit reports or management letters, and

b. The amounts of any costs returned to grantor agencies.

Unfortunately, as noted by the auditor, there has been a lack of coordination by County departments on the above items. To eliminate this exception in 1983/84, the Internal Auditor will pursue a vigorous follow up program giving the department no more than 30 days in which to respond to any request and to report to the Board any department which fails to comply with any part of the monitoring program. Special emphasis will be placed on:

a. The clearing of questioned cost,

b. The failure to notify of the presence of auditors,

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS WHICH CONTINUE TO APPLY Continued

Other, continued

17. Controls Over Monitoring of Federal and State Grants Need Improvement (II.5), continued

c. The failure to notify regarding questioned costs,

d. The failure to provide copies of audit reports or management letters.

The log will continue to be reviewed by the Internal Auditor with special emphasis on lack of departmental compliance and possiblities of contingent liabilities.

18. Allocation Percentages Should Be Adjusted Annually (I.17)

Response: A policy and procedure for implementing the Incentive approach and Loss Allocation was developed and will be used for allocation of the casualty self-insurance costs for 1983-84.

19. Personnel Training (II.29.)

Response: In fiscal year 82/83, five (5) of our key personnel did attend selected training courses. We feel this was an improvement and we plan to do more this year.

20. Tangible Personal Property Records

Response: Efforts are currently under way by the Property Control Division and Finance to reconcile any differences between the tangible personal property records and the accounting records. Written policies are being prepared that hopefully will eliminate future descrepancies from occurring.

21. 24-Hour Vehicle Assignment

All employees who have been assigned county vehicles on a 24-hour basis were assigned such pursuant to approved Administrative Order #5-3 adopted by the Board of County Commissioners on May 4, 1976.

Criteria established for 24-hour vehicle assignment includes those who are required to respond to an emergency on a 24-hour basis (or on call); or those persons whose official capacity is such that official recognition is warranted and desirable to be assigned a vehicle on a 24-hour basis.

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS WHICH CONTINUE TO APPLY, Continued

Other, continued

22. Fixed Assets Records (II.34.)

Response: The Land Acquisition Section of Engineering Services Division has been involved in the process of setting up a computerized inventory of all County-owned real property for the past year. The process has now entered the implementation stage. The computerized inventory listing will be developed such that comments contained in the exception are addressed and properly handled.

Palm Beach County Sheriff's Office
Responses to Letter of Comments to Management
For Fiscal Year Ended September 30, 1983

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

1. The Payroll System Could be Improved

1. Signed W-4's are required for all employees, and payroll deduction authorizations are required for all payroll deductions. We will review procedures for processing payroll authorizations and will correct procedures which might allow exceptions to occur.

2. Payroll checks are now being secured prior to distribution to departments. The Sheriff's Office is in the process of implementing procedures requiring each section to designate two authorized employees to pick up payroll checks from the Accounting Office.

3. Payroll checks are now being stored in a controlled area within the Accounting Office. Procedures for processing payroll checks in Data Processing and Accounting are being reviewed and changes, as necessary, will be implemented to strengthen controls for the payroll system.

2. Reconciliations of Sheriff's Cash Accounts with Equity in Pooled Cash Accounts

Cash accounts and fund equity balances will be monitored and reconciled on a regular basis.

3. Reconciliations Should be Performed on Funds Converted to Computerized Systems

Procedures as recommended by the auditors will be implemented to maintain the integrity of the funds during the process of converting from a manual to a computer-based accounting system.

4. Vouchers Payable Cutoff Not Proper

Vouchers payable cutoff at year's end will be monitored and verified as part of our comprehensive effort to effect an accurate and timely transition at fiscal year-end.

5. The Cash Receipts System Could be Improved

Procedures have been implemented to improve the cash receipts system. Control logs are maintained for each book of cash receipts issued. Individual receipts are verified and recorded on the control log daily, as received by the Accounting Office. Financial transactions are verified as to the accuracy of the account coding information.

6. The Cash Bond System Could be Improved

Steps have been taken to improve the process of transferring cash bond funds to other locations.

7. Budget Compliance with Statute 30.49 should be Implemented

The Sheriff's Office has complied with the provisions of FS 30.49 (b) 1 and 2. In future budget request submittals, the Sheriff's Office will provide a separate schedule per the requirements of FS 30.49.2 (a). The Sheriff's Office did provide a detailed appropriations breakdown by expenditure category which was interpreted as being in compliance with FS 30.49.2 (a), but due to a change in expenditure category breakdown, the prior year's expenditures were not comparable.

8. Adjusting Entries Should be Reviewed

Currently, all financial transaction sheets are verified prior to entry into the financial system by the Accounting Supervisor.

9. Compliance with Group Health Escrow Provisions

The Group Health Escrow Account is currently in compliance with the escrow agreement requirements.

10. Purchase Orders not Prepared for Some Capital Additions

Purchases of all computer equipment are now processed through the Purchasing Section. In most instances when computer equipment was not processed through purchasing, the Sheriff had reviewed and approved any large purchases of computer equipment.

11. Strengthen Procedures and Controls within the Data Center

The Data Processing Manager has submitted a recommendation regarding the improvement of the physical security of the Data Center, and a cost estimate is being developed to determine the funding required to implement the proposed changes. The recommendations with regard to procedural controls have been reviewed and implemented.

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS WHICH CONTINUE TO APPLY

1. Annual Report Should be Filed with the Board of County Commissioners within 15 Days of the Close of the Fiscal Year

The provisions of FS 218.36 are in direct conflict with the provisions of FS 30.50 (5) which specifically authorizes Sheriffs to hold open their books for thirty days after the

end of the fiscal year for the purpose of vouchering and charging expenses incurred in the fiscal year for which the budget is made. It is the opinion of the Sheriff's Office that it is not possible to meet the provisions of FS 218.36 or FS 30.50 (5) in terms of the time required to prepare complete and accurate financial statements. In addition, the Sheriff's Office is now required to comply with the state-mandated Uniform Accounting System which requires reporting on a modified accrual basis. This requirement will demand more time than is presently allowed by Statute. The Sheriff's Office will be requesting a change in Florida Statutes to respond to the new accounting requirements.

2. All Bank Accounts Should Include the Words "Sheriff" and "Palm Beach County"

Immediate steps will be taken to appropriately title any bank accounts not in compliance with the requirements of 30.52 FS. The Palm Beach County Sheriff's Office has a total of twenty-four bank accounts throughout the County. There are two accounts which are titled as follows:

Richard P. Wille, Sheriff
County Jail Belle Glade
Jail Canteen Account

Richard P. Wille, Sheriff
County Jail Belle Glade
Inmate Account

FS 30.52 requires that the name of the County be included in the title of the account. The account titles above should contain the words "Palm Beach County".

3. Strengthen Bank Reconciliations Procedures

Steps have currently been implemented to strengthen the bank reconciliation procedures. The reconciliation process is now centralized at one location. Reconciliations are being done timely on a monthly basis and are being reviewed by the Accounting Supervisor.

4. The Installation Standards Manual is not Presently Up to Date

We will review the auditors' recommendations and include any changes to procedures that are not already a part of this manual.

5. Lease Payments Should not be Charged to Capital Outlay

The Sheriff's Office has established specific accounts to record the lease and installment contract payments. The Sheriff's Office is proceeding currently to fully implement changes as recommended by the auditors.

6. Checks and Bank Transfers Should be Mailed by Persons Other than Those who Prepare such Items

Steps have been taken to improve internal control for check processing and distribution. Responsibility for processing vouchers for payment, data entry for voucher payable transactions and check distribution is distributed to three different individuals.

7. Improvements are Needed in the Utility and Format of Property Records

The Sheriff's Office is in the process of modifying and updating its property control system. Physical inventory was taken on 9/30/83. The recommendations of the auditors will be incorporated in the new system.

8. The forms and procedures currently being utilized will be reviewed and appropriate changes will be made to improve the control of confiscated property.

9. The Sheriff's Office has proceeded to seek change in the ordinance which will allow the Sheriff, at his discretion, to provide services and bill the agency for actual services rendered. A revised ordinance has been submitted to the County Attorney for consideration by the Board of County Commissioners. To date, the revised ordinance has not been presented.

10. The Sheriff's policy concerning work hours is being reviewed currently. Changes will be made as necessary to improve the policy. Compliance with the policy as approved will be required of all Sheriff's employees.

11. Steps will be taken to correct any deficiencies which continue to apply as related to the commissary operation.

N5: Audit Comments

Responses to the Letter of Comments to Management

for the Clerk of the Circuit and County Courts

are not contained within this report.

Office of the Tax Collector - Palm Beach County

THE COURTHOUSE
WEST PALM BEACH, FLORIDA 33401

POST OFFICE BOX L
WEST PALM BEACH, FLORIDA 33402

(305) 837-2264

ALLEN C. CLARK
CERTIFIED FLORIDA COLLECTOR

April 11, 1984

Coopers, Lybrand and
Nowlen, Stewart, Tedamonson & Holt
1675 Palm Beach Lakes Boulevard
Room 802
West Palm Beach, Florida 33401

Gentlemen:

The response to your letter of comment to management April 2, 1984 is attached.

Sincerely,

ALLEN C. CLARK

ACC:hla

1 Attachment

cc: Palm Beach County Board of Commissioners

BRANCH OFFICES

3551 S. MILITARY TRAIL
LAKE WORTH, FL. 33463
968-6655

LICENSE BUREAU
810 DATURA STREET ANNEX
WEST PALM BEACH, FL. 33401
837-2622

NORTHEAST COURTHOUSE COMPLEX
3188 PGA BOULEVARD
PALM BEACH GARDENS, FL. 33410
626-6900

GLADES OFFICE BUILDING
2976 STATE ROAD # 15
BELLE GLADE, FL. 33430
996-4870

SOUTHEAST COURTHOUSE COMPLEX
345 SOUTH CONGRESS AVENUE
DELRAY BEACH, FL. 33445
276-1230

Office of the Tax Collector - Palm Beach County

THE COURTHOUSE
WEST PALM BEACH, FLORIDA 33401

POST OFFICE BOX L
WEST PALM BEACH, FLORIDA 33402

(305) 837-2264

ALLEN C. CLARK
CERTIFIED FLORIDA COLLECTOR

Palm Beach County

Tax Collector

Letter of Comment to Management

April 11, 1984

11. PRIOR YEAR FINDINGS AND RECOMMENDATIONS WHICH CONTINUE TO APPLY

1. Distribution of Taxes Collected on the Installment Method should be made according to Statute.

TAX COLLECTOR RESPONSE:

a. There were 2,298 parcels (out of a total of 341,842 parcels) with approximately one million dollars (out of $306,856,758.) in taxes involved in this category.

b. 14 of those making installment payments received a partial refund of their payments since the total tax for the year proved to be less than that paid in the first two installments.

c. 12 of those making installment payments received a total refund since they owed no tax for 1982 due to increased exemptions.

Had the installment payment taxes been distributed with the regular distribution it would have created excessive paper work and additional administrative cost to later recover the taxes from the various taxing authorities and refund it to those who ended up owing less or no tax.

2. Comments: Commissions on Occupational Licenses were deducted on a straight line percent basis instead of the sliding scale rate prescribed in section 192.091(2) Florida Statutes.....

TAX COLLECTOR RESPONSE:

We have not changed our position that chapter 205.033(4) F.S. allows for the deduction for cost of collection is the appropriate statute and that County Commission Resolution R-80-971 properly codifies the commissions to be retained to meet the cost of collection.

BRANCH OFFICES

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THE COURTHOUSE
WEST PALM BEACH, FLORIDA 33401

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(305) 837-2264

ALLEN C. CLARK
CERTIFIED FLORIDA COLLECTOR

To illustrate, the 20% commission established by resolution amounted to $237,032. for fiscal year 82/83. Our cost for the same year was $244,278. a deficit of $7,246.

Had we collected our commission as provided for in section 192.091 (2) F. S. the amount would have been $30,788. This would have produced an occupational license operating deficit of $213,490.

BRANCH OFFICES

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DELRAY BEACH, FL. 33445
276-1230

REBECCA E. WALKER, CFA, CRA
PALM BEACH COUNTY PROPERTY APPRAISER
WEST PALM BEACH, FLORIDA
33401
CERTIFIED FLORIDA APPRAISER
ROOM 214 COURT HOUSE
837-2866

April 9, 1984

Coopers & Lybrand
Nowlen, Holt, Miner & Kisker
Certified Public Accountants
220 Flagler Court Building
West Palm Beach, Fl. 33401

ATTENTION: Mr. Michael Johns, CPA and Mr. Edward J. Holt, CPA

Gentlemen:

We would like to commend your auditors for their thorough and professional approach during the audit examination of this office.

In regard to your current year's findings and recommendations, we are extremely pleased that there are no comments for the operation of the Property Appraiser's office.

In regard to your findings and recommendations for the Data Processing Department, I submit the following:

LIMITATIONS ON ACCESS TO THE COMPUTER SYSTEM COULD BE IMPROVED.

A formal backup procedure is being formulated which will provide for the use of other computer facilities in the event of an emergency. Additionally, a form will be created for utilization by the users and programmers which will ensure backup of data at an off-site location.

A written procedure requiring passwords be changed at regular, periodic intervals will be drafted and included in the procedure and policy manual.

A written policy will be drafted regarding the authorization of new user identification numbers which will include standard forms and approval procedures.

Our staff will study security software packages available that may provide additional control over unauthorized access to the teleprocessing system. We will analyze this study and the costs

associated with security software packages of this type and make a recommendation to the Users Steering Committee concerning acquisition of this type package.

We will formulate a written policy that governs the use of and security for microcomputer data files for the County and present it to the Users Steering Committee for approval and inclusion in the policy manual.

EXISTING PROCEDURES SHOULD BE FOLLOWED CONSISTENTLY

We will assign responsibility for the problem management procedures and resolve this shortcoming.

Procedures for the timely review of program libraries on a scheduled basis will be implemented.

Your recommendation concerning emergency procedures for new/modified systems is being studied for appropriate action.

FILE LAYOUT DOCUMENTATION COULD BE IMPROVED

A policy which will improve upon the documentation standards in the department is being formulated.

In regard to the prior year's findings and recommendations which still apply:

We have not received legal clarification from the Attorney General concerning the long term disability and dental portions of our group insurance policy. The opinion of our legal counsel which supports the legality of our dental coverage is on file in our office.

Please contact us if any additional information is needed.

Very truly yours,

Rebecca E. Walker, CFA, CRA
Palm Beach County Property Appraiser

By Robert Godwin
Robert Godwin
Comptroller

REW/RG/bn

cc: Mr. Ernest Ellison, Auditor General
Mr. John Sansbury, County Administrator
Mr. Dennis P. Wetzel, Director of Data Processing

REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

COOPERS & LYBRAND
CERTIFIED PUBLIC ACCOUNTANTS
1675 PALM BEACH LAKES BOULEVARD
WEST PALM BEACH, FLORIDA 33401-9986
(305) 686-9300

NOWLEN, HOLT, MINER & KISKER
CERTIFIED PUBLIC ACCOUNTANTS
P. O. BOX 347
WEST PALM BEACH, FLORIDA 33402
(305) 659-3060

Honorable Ken Spillias, Chairman
Palm Beach County
Board of County Commissioners

Honorable Allen C. Clark
Palm Beach County
Tax Collector

Honorable Richard P. Wille
Palm Beach County
Sheriff

Honorable Rebecca E. Walker
Palm Beach County
Property Appraiser

Honorable John B. Dunkle
Palm Beach County
Clerk of the Circuit and County Courts

Honorable Jacqueline Winchester
Palm Beach County
Supervisor of Elections

We have examined the combined financial statements of Palm Beach County, Florida, as of September 30, 1983, and for the year then ended as listed in the Table of Contents on Page II-1. Except as explained in paragraph A) below, our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

A) The County has not maintained complete and adequate records of historical cost of its general fixed assets (stated at $237,134,054) and, accordingly, we were unable to satisfy ourselves as to the carrying amount of general fixed assets. The scope of our work was not sufficient to enable us to express, and we do not express, an opinion on the general fixed asset account group. In addition, substantial general fixed assets acquired prior to 1972 are carried at appraised values, a practice that is at variance with generally accepted accounting principles.

B) As more fully discussed in the first two paragraphs of Note 23 to the combined financial statements, the County is the defendant in two lawsuits. The ultimate outcome of the lawsuits cannot presently be determined, and no provision for liability, if any, that may result has been made in the financial statements.

In our opinion, subject to the effects of such adjustments, if any, on the financial statements of the Combined - General Funds and Combined - Special Revenue Funds, as might have been required had the outcome of the uncertainty referred to in paragraph B) above been known, the combined financial statements, other than the general fixed asset account

group, as listed in the Table of Contents on Page II-1, present fairly the financial position of Palm Beach County, Florida, at September 30, 1983, and the results of its operations and the changes in financial position of its proprietary fund types for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year after giving retroactive effect to the change, with which we concur, in the method of accounting for the operations of the Public Building Corporation as described in Note 13 to the financial statements.

Our examination was made for the purpose of forming an opinion on the combined financial statements taken as a whole. The accompanying financial information listed as supplemental data (combining financial statements for all constitutional officers, the financial statements of the Board of County Commissioners, Sheriff, Clerk of the Circuit and County Courts, Tax Collector, Property Appraiser and their respective Reconciliation to Statutory Reports) is presented for purposes of additional analysis and is not a required part of the combined financial statements of Palm Beach County, Florida. The information has been subjected to the auditing procedures applied in the examination of the combined financial statements and, in our opinion, is fairly stated in all material respects in relation to the combined financial statements, other than the general fixed assets account group, taken as a whole, subject to the effects, if any, of the matters discussed in paragraph B) of our report.

Newlin, Holt, Miner & Kicker Coopers & Lybrand

West Palm Beach, Florida
March 30, 1984

COMBINED FINANCIAL STATEMENTS FOR ALL CONSTITUTIONAL OFFICERS

PALM BEACH COUNTY, FLORIDA

COMBINED FINANCIAL STATEMENTS FOR ALL CONSTITUTIONAL OFFICERS

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PALM BEACH COUNTY, FLORIDA

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

September 30, 1983

	Governmental Fund Types				
ASSETS AND OTHER DEBITS	General	Special Revenue	Debt Service	Capital Project	Special Assessment
Cash and short-term investments	$ 22,816,743	$ 25,413,389	$ 5,117,901	$ 31,686,526	$ 3,659,663
Receivables (net of allowance for uncollectibles):					
Accrued interest	340,918	740,571	125,679	388,089	53,449
Accounts	477,138	469,203	2,062	159,557	131
Special assessments	-	-	-	-	1,150,176
Other	600	25	-	-	-
Due from other County funds	4,057,054	1,633,172	4,468	91,969	-
Due from other governments	983	2,343,051	15,673	312,961	-
Investments	314,143	-	-	-	-
Inventory of materials, supplies and other	1,374,815	826,275	-	-	-
Deferred charges	-	-	-	-	-
Other assets	152,364	1,748,299	-	35,649	-
Advances to other County funds	2,212,431	-	-	-	-
Restricted assets:					
Cash and investments	-	-	-	-	-
Other	-	-	-	-	-
Land	-	-	-	-	-
Buildings	-	-	-	-	-
Utility plants in service	-	-	-	-	-
Improvements other than buildings	-	-	-	-	-
Furniture, fixtures and equipment	-	-	-	-	-
Books	-	-	-	-	-
Accumulated depreciation	-	-	-	-	-
Construction in progress	-	-	-	-	-
Amount available in debt service funds	-	-	-	-	-
Amount to be provided for retirement of general long-term debt	-	-	-	-	-
Total assets and other debits	$ 31,747,189	$ 33,173,985	$ 5,265,783	$ 32,674,751	$ 4,863,419

See accompanying notes.

Proprietary Fund Types		Fiduciary Fund Types		Account Groups		
Enterprise	Internal Service	Expendable Trust	Agency	General Fixed Assets (Unaudited)	General Long-Term Debt	Totals (Memorandum Only)
$ 9,282,861	$ 3,636,736	$ 5,416,215	$ 8,987,011	$ -	$ -	$116,017,045
302,163	59,095	36,515	25,049	-	-	2,071,528
2,838,698	5,037	-	71,429	-	-	4,023,211
-	-	-	-	-	-	1,150,220
-	-	-	-	-	-	625
49,112	1,317,459	-	155,041	-	-	7,308,275
1,643,545	26,883	-	-	-	-	4,343,096
-	-	258,119	-	-	-	572,262
940,684	423,841	-	-	-	-	3,565,615
1,819,646	-	-	-	-	-	1,819,646
286,050	12,267	-	196,892	-	-	2,431,521
-	-	-	-	-	-	2,212,431
28,571,147	-	-	-	-	-	28,571,147
4,813,564	-	-	-	-	-	4,813,564
12,553,694	-	-	-	84,022,637	-	96,576,331
16,590,728	2,206,849	-	-	85,070,356	-	103,867,933
132,030,156	-	-	-	-	-	132,030,156
18,619,411	-	-	-	25,851,015	-	44,470,426
8,866,170	8,135,258	-	-	32,882,011	-	49,883,439
-	-	-	-	3,302,898	-	3,302,898
(32,289,385)	(4,596,435)	-	-	-	-	(36,885,820)
17,038,402	-	-	-	6,005,137	-	23,043,539
-	-	-	-	-	4,167,686	4,167,686
-	-	-	-	-	111,569,516	111,569,516
$223,956,646	$11,226,990	$ 5,710,849	$ 9,435,422	$237,134,054	$115,737,202	$710,926,290

Continued

PALM BEACH COUNTY, FLORIDA

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

September 30, 1983

	Governmental Fund Types				
LIABILITIES	General	Special Revenue	Debt Service	Capital Project	Special Assessment
Vouchers payable and accrued liabilities	$ 6,744,382	$ 3,606,316	$ 398,187	$ 1,152,626	$ 73,198
Contract retainage payable	-	21,752	-	1,635,860	19,631
Due to other County funds	2,640,325	915,085	34,000	303,812	1,133
Due to other governments	413,968	585,364	-	-	-
Due to individuals	-	-	-	-	-
Due to South Palm Beach Utilities Corporation	-	-	-	-	-
Insurance claims payable	-	-	-	-	-
Deferred revenue	850,350	6,578,129	-	-	-
Other liabilities	-	-	-	-	-
Notes payable	-	17,001	-	-	-
Current portion of long-term debt	-	-	-	-	-
Payable from restricted assets:					
Customers' deposits	-	-	-	-	-
Deferred gain on sale of land	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Construction contracts	-	-	-	-	-
Other	-	-	-	-	-
Escrow reserve	-	-	-	-	-
Advances from other County funds	179,024	-	-	-	-
Revenue bonds and loans payable, long-term	-	-	-	-	-
Matured bonds and interest payable	-	-	665,910	-	-
General long-term debt payable	-	-	-	-	-
Other long-term liabilities	-	-	-	-	-
	10,828,049	11,723,647	1,098,097	3,092,298	93,962

See accompanying notes.

Proprietary Fund Types		Fiduciary Fund Types		Account Groups		
Enterprise	Internal Service	Expendable Trust	Agency	General Fixed Assets (Unaudited)	General Long-Term Debt	Totals (Memorandum Only)
$ 2,520,745	$ 839,090	$ 1,217	$ 5,185	$ -	$ -	$ 15,340,946
-	-	-	-	-	-	1,677,243
602,139	965,197	3,372	1,843,212	-	-	7,308,275
103,550	-	-	2,725,275	-	-	3,828,157
-	-	-	3,796,749	-	-	3,796,749
2,712,516	-	-	-	-	-	2,712,516
-	1,867,385	22,500	-	-	-	1,889,885
662,367	-	-	-	-	-	8,090,846
1,289,118	5,030	-	1,065,001	-	-	2,359,149
-	1,375,475	-	-	-	-	1,392,476
180,000	-	-	-	-	-	180,000
1,551,801	-	-	-	-	-	1,551,801
3,014,234	-	-	-	-	-	3,014,234
969,958	-	-	-	-	-	969,958
1,201,399	-	-	-	-	-	1,201,399
995,458	-	-	-	-	-	995,458
-	-	124,488	-	-	-	124,488
1,714,752	318,655	-	-	-	-	2,212,431
54,668,617	-	-	-	-	-	54,668,617
-	-	-	-	-	-	665,910
-	-	-	-	-	115,737,202	115,737,202
271,780	-	-	-	-	-	271,780
72,458,434	5,370,832	151,577	9,435,422	-	115,737,202	229,989,520

continued

PALM BEACH COUNTY, FLORIDA

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

September 30, 1983

	Governmental Fund Types				
FUND EQUITY	General	Special Revenue	Debt Service	Capital Project	Special Assessment
Contributed capital:					
Developers and customers	$ -	$ -	$ -	$ -	$ -
Other governments	-	-	-	-	-
Other County funds	-	-	-	-	-
Investment in general fixed assets	-	-	-	-	-
Retained earnings:					
Reserved:					
Revenue bond debt service	-	-	-	-	-
Construction	-	-	-	-	-
Other	-	-	-	-	-
Unreserved	-	-	-	-	-
Fund balances:					
Reserved for debt service	-	-	4,167,686	-	-
Reserved for inventory	1,374,815	826,275	-	-	-
Other reserves	6,344,418	2,052,772	-	35,649	966,339
Unreserved	13,199,907	18,571,291	-	29,546,804	3,803,118
Total fund equity	20,919,140	21,450,338	4,167,686	29,582,453	4,769,457
Total liabilities and fund equity	$ 31,747,189	$ 33,173,985	$ 5,265,783	$ 32,674,751	$ 4,863,419

See accompanying notes.

Proprietary Fund Types		Fiduciary Fund Types		Account Groups		
Enterprise	Internal Service	Expendable Trust	Agency	General Fixed Assets (Unaudited)	General Long-Term Debt	Totals (Memorandum Only)
$ 63,215,291	$ -	$ -	$ -	$ -	$ -	$ 63,215,291
43,677,841	1,741,716	-	-	-	-	45,419,557
556,646	403,644	-	-	-	-	960,290
-	-	-	-	237,134,054	-	237,134,054
7,533,007		-	-	-	-	7,533,007
11,538,972		-	-	-	-	11,538,972
6,579,882		-	-	-	-	6,579,882
18,396,573	3,710,798	-	-	-	-	22,107,371
-	-	-	-	-	-	4,167,686
-	-	-	-	-	-	2,201,090
-	-	2,310,083	-	-	-	11,709,261
-	-	3,249,189	-	-	-	68,370,309
151,498,212	5,856,158	5,559,272	-	237,134,054	-	480,936,770
$223,956,646	$ 11,226,990	$ 5,710,849	$ 9,435,422	$237,134,054	$115,737,202	$710,926,290

PALM BEACH COUNTY, FLORIDA
COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
For the fiscal year ended September 30, 1983

	General	Special Revenue
Revenue:		
Taxes (net of discount)	$ 47,652,380	$ 47,517,721
Special assessments levied	-	-
Licenses and permits	277,018	5,041,996
Intergovernmental	10,322,395	31,331,485
Charges for services	13,494,814	4,470,972
Fines and forfeitures	60,790	2,899,592
Contributions	-	-
Miscellaneous - primarily interest	4,976,678	5,009,843
Subtotal	76,794,075	96,271,609
Amount to be remitted to funding entities	(2,214,095)	-
Total revenue	74,579,980	96,271,609
Expenditures:		
Current:		
General government	31,446,774	5,300,111
Public safety	31,917,543	21,243,165
Physical environment	833,426	699,948
Transportation	-	11,077,839
Economic environment	122,221	11,418,604
Human resources	25,124,853	6,784,844
Culture and recreation	7,396,158	3,749,335
Capital outlay	-	2,299,682
Debt service:		
Principal retirement	489,303	178,289
Interest and fiscal charges	98,856	50,129
Total expenditures	97,429,134	62,801,946
Excess of revenue over (under) expenditures	(22,849,154)	33,469,663
Other financing sources (uses):		
Operating transfers in	31,960,820	3,519,692
Operating transfers out	(8,404,442)	(32,534,237)
Proceeds from long-term borrowings	1,152,190	585,486
Total other financing sources (uses)	24,708,568	(28,429,059)
Excess of revenue and other financing sources over (under) expenditures and other uses	1,859,414	5,040,604
Fund balance restated, October 1, 1982	18,651,418	16,432,968
Increase (decrease) in reserve for inventory	408,308	(23,234)
Fund balance, September 30, 1983	$ 20,919,140	$ 21,450,338

See accompanying notes.

Governmental Fund Types			Fiduciary Fund Type	
Debt Service	Capital Project	Special Assessment	Expendable Trust	Totals (Memorandum Only)
$ 4,519,709	$ 5,301,109	$ -	$ -	$104,990,919
-	-	3,904,765	-	3,904,765
-	26,343	-	-	5,345,357
446,500	10,496,225	-	-	52,606,605
-	-	-	399,057	18,364,843
-	15,235	-	-	2,975,617
-	-	-	1,711,518	1,711,518
618,998	4,344,065	297,816	791,538	16,038,938
5,585,207	20,182,977	4,202,581	2,902,113	205,938,562
-	-	-	-	(2,214,095)
5,585,207	20,182,977	4,202,581	2,902,113	203,724,467
-	-	407	103,018	36,850,310
-	-	-	1,204,476	54,365,184
-	-	-	-	1,533,374
-	-	-	-	11,077,839
-	-	-	-	11,540,825
-	-	-	-	31,909,697
-	-	-	-	11,145,493
-	24,702,979	554,922	-	27,557,583
31,370,000	-	-	-	32,037,592
8,359,267	-	-	-	8,508,252
39,729,267	24,702,979	555,329	1,307,494	226,526,149
(34,144,060)	(4,520,002)	3,647,252	1,594,619	(22,801,682)
4,130,001	675,471	20,000	507,633	40,813,617
(336,808)	(944,926)	(20,000)	-	(42,240,413)
29,894,634	1,536,132	-	-	33,168,442
33,687,827	1,266,677	-	507,633	31,741,646
(456,233)	(3,253,325)	3,647,252	2,102,252	8,939,964
4,623,919	32,835,778	1,122,205	3,457,020	77,123,308
-	-	-	-	385,074
$ 4,167,686	$ 29,582,453	$ 4,769,457	$ 5,559,272	$ 86,448,346

PALM BEACH COUNTY, FLORIDA
COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ALL GOVERNMENTAL FUND TYPES
For the fiscal year ended September 30, 1983

	General Funds		
	Budget	Actual	Variance - Favorable (Unfavorable)
Revenue:			
Taxes (net of discount)	$ 49,917,870	$ 47,652,380	$ (2,265,490)
Special assessments collected	-	-	-
Licenses and permits	92,500	277,018	184,518
Intergovernmental	10,198,355	10,322,395	134,040
Charges for services	11,788,008	13,494,814	1,706,806
Fines and forfeitures	60,000	60,790	790
Miscellaneous - primarily interest	4,851,061	4,976,678	125,617
Subtotal	76,907,794	76,794,075	(113,719)
Less 5% anticipated revenue	(3,379,364)	-	3,379,364
Amount to be remitted to funding entities	(26,571)	(2,214,095)	(2,187,524)
Total revenue	73,501,859	74,579,980	1,078,121
Expenditures:			
Current:			
General government	35,111,452	31,446,774	3,664,678
Public safety	32,698,650	31,917,543	781,107
Physical environment	2,203,827	833,426	1,370,401
Transportation	-	-	-
Economic environment	122,374	122,221	153
Human resources	24,872,832	25,124,853	(252,021)
Culture and recreation	7,504,024	7,396,158	107,866
Capital outlay	-	-	-
Debt service:			
Principal retirement	-	489,303	(489,303)
Interest and fiscal charges	-	98,856	(98,856)
Total expenditures	102,513,159	97,429,134	5,084,025
Excess of revenue over (under) expenditures	(29,011,300)	(22,849,154)	6,162,146
Other financing sources (uses):			
Operating transfers in	32,261,144	31,960,820	(300,324)
Operating transfers out	(9,866,126)	(8,404,442)	1,461,684
Proceeds from long-term borrowings	-	1,152,190	1,152,190
Total other financing sources (uses)	22,395,018	24,708,568	2,313,550
Excess of revenue and other financing sources over (under) expenditures and other uses	$ (6,616,282)	1,859,414	$ 8,475,696
Fund balance restated, October 1, 1982		18,651,418	
Increase (decrease) in reserve for inventory		408,308	
Fund balance, September 30, 1983		$ 20,919,140	

See accompanying notes.

Special Revenue Funds			Debt Service Funds		
Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
$ 49,225,046	$ 47,517,721	$ (1,707,325)	$ 4,715,140	$ 4,519,709	$ (195,431)
-	-	-	-	-	-
4,134,500	5,041,996	907,496	-	-	-
42,210,765	31,331,485	(10,879,280)	446,500	446,500	-
4,380,066	4,470,972	90,906	-	-	-
2,410,000	2,899,592	489,592	-	-	-
5,078,685	5,009,843	(68,842)	433,495	618,998	185,503
107,439,062	96,271,609	(11,167,453)	5,595,135	5,585,207	(9,928)
(2,557,633)	-	2,557,633	(249,409)	-	249,409
-	-	-	-	-	-
104,881,429	96,271,609	(8,609,820)	5,345,726	5,585,207	239,481
5,512,051	5,300,111	211,940	-	-	-
22,770,661	21,243,165	1,527,496	-	-	-
6,701,501	699,948	6,001,553	-	-	-
13,354,135	11,077,839	2,276,296	-	-	-
16,857,049	11,418,604	5,438,445	-	-	-
8,755,196	6,784,844	1,970,352	-	-	-
4,232,293	3,749,335	482,958	-	-	-
3,326,691	2,299,682	1,027,009	-	-	-
174,557	178,289	(3,732)	31,370,000	31,370,000	-
57,638	50,129	7,509	8,554,300	8,359,267	195,033
81,741,772	62,801,946	18,939,826	39,924,300	39,729,267	195,033
23,139,657	33,469,663	10,330,006	(34,578,574)	(34,144,060)	434,514
3,521,771	3,519,692	(2,079)	4,524,669	4,130,001	(394,668)
(34,195,094)	(32,534,237)	1,660,857	(350,040)	(336,808)	13,232
-	585,486	585,486	34,437,612	29,894,634	(4,542,978)
(30,673,323)	(28,429,059)	2,244,264	38,612,241	33,687,827	(4,924,414)
$ (7,533,666)	5,040,604	$ 12,574,270	$ 4,033,667	(456,233)	$ (4,489,900)
	16,432,968			4,623,919	
	(23,234)			-	
	$ 21,450,338			$ 4,167,686	

Continued

PALM BEACH COUNTY, FLORIDA
COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL, Continued
ALL GOVERNMENTAL FUND TYPES
For the fiscal year ended September 30, 1983

	Capital Project Funds		
	Budget	Actual	Variance - Favorable (Unfavorable)
Revenue:			
Taxes (net of discount)	$ 5,575,503	$ 5,301,109	$ (274,394)
Special assessments collected	-	-	-
Licenses and permits	-	26,343	26,343
Intergovernmental	12,166,242	10,496,225	(1,670,017)
Charges for services	-	-	-
Fines and forfeitures	9,735	15,235	5,500
Miscellaneous - primarily interest	5,361,396	4,344,065	(1,017,331)
Subtotal	23,112,876	20,182,977	(2,929,899)
Less 5% anticipated revenue	(513,248)	-	513,248
Amount to be remitted to funding entities	-	-	-
Total revenue	22,599,628	20,182,977	(2,416,651)
Expenditures:			
Current:			
General government	-	-	-
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Capital outlay	58,212,976	24,702,979	33,509,997
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	58,212,976	24,702,979	33,509,997
Excess of revenue over (under) expenditures	(35,613,348)	(4,520,002)	31,093,346
Other financing sources (uses):			
Operating transfers in	2,926,088	675,471	(2,250,617)
Operating transfers out	(2,127,796)	(944,926)	1,182,870
Proceeds from long-term borrowings	1,728,816	1,536,132	(192,684)
Total other financing sources (uses)	2,527,108	1,266,677	(1,260,431)
Excess of revenue and other financing sources over (under) expenditures and other uses	$(33,086,240)	(3,253,325)	$ 29,832,915
Fund balance restated, October 1, 1982		32,835,778	
Increase (decrease) in reserve for inventory		-	
Fund balance, September 30, 1983		$ 29,582,453	

See accompanying notes.

Special Assessment Funds (Budgetary Basis)			Totals (Memorandum Only)		
Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
$ 3,359,420	$ 3,160,816	$ (198,604)	$112,792,979	$108,151,735	$ (4,641,244)
102,000	159,077	57,077	102,000	159,077	57,077
-	-	-	4,227,000	5,345,357	1,118,357
-	-	-	65,021,862	52,606,605	(12,415,257)
-	-	-	16,168,074	17,965,786	1,797,712
-	-	-	2,479,735	2,975,617	495,882
565,604	301,868	(263,736)	16,290,241	15,251,452	(1,038,789)
4,027,024	3,621,761	(405,263)	217,081,891	202,455,629	(14,626,262)
(181,702)	-	181,702	(6,881,356)	-	6,881,356
-	-	-	(26,571)	(2,214,095)	(2,187,524)
3,845,322	3,621,761	(223,561)	210,173,964	200,241,534	(9,932,430)
14,561	4,468	10,093	40,638,064	36,751,353	3,886,711
-	-	-	55,469,311	53,160,708	2,308,603
-	-	-	8,905,328	1,533,374	7,371,954
-	-	-	13,354,135	11,077,839	2,276,296
-	-	-	16,979,423	11,540,825	5,438,598
-	-	-	33,628,028	31,909,697	1,718,331
-	-	-	11,736,317	11,145,493	590,824
3,830,836	554,922	3,275,914	65,370,503	27,557,583	37,812,920
-	-	-	31,544,557	32,037,592	(493,035)
-	-	-	8,611,938	8,508,252	103,686
3,845,397	559,390	3,286,007	286,237,604	255,222,716	61,014,888
(75)	3,062,371	3,062,446	(76,063,640)	(24,981,182)	51,082,458
4,822	20,000	15,178	43,238,494	40,305,984	(2,932,510)
-	(20,000)	(20,000)	(46,539,056)	(42,240,413)	4,298,643
-	-	-	36,166,428	33,168,442	(2,997,986)
4,822	-	(4,822)	32,865,866	31,234,013	(1,631,853)
$ 4,747	3,062,371	$ 3,057,624	$(43,197,774)	6,252,831	$ 49,450,605
	556,911			73,100,994	
	-			385,074	
	$ 3,619,282			$ 79,517,413	

PALM BEACH COUNTY, FLORIDA

COMBINED STATEMENT OF REVENUE, EXPENSES AND CHANGES IN RETAINED EARNINGS - ALL PROPRIETARY FUND TYPES

For the fiscal year ended September 30, 1983

	Enterprise	Internal Service	Totals (Memorandum Only)
Operating revenue:			
Charges for services	$ 24,435,408	$ 12,620,822	$ 37,056,230
Operating expenses:			
Water and sewer services	9,674,061	-	9,674,061
Aviation services	5,790,961	-	5,790,961
Transportation services	4,557,911	5,718,479	10,276,390
Data processing services	-	2,114,450	2,114,450
Self-insurance services	-	4,083,966	4,083,966
Depreciation	5,495,892	982,138	6,478,030
Total operating expenses	25,518,825	12,899,033	38,417,858
Operating loss	(1,083,417)	(278,211)	(1,361,628)
Nonoperating revenue (expenses):			
Operating grants	1,805,338	-	1,805,338
Interest income	3,971,324	369,268	4,340,592
Gain on sale of land	845,912	-	845,912
Guaranteed revenue	2,082,543	-	2,082,543
Interest expense	(5,341,353)	-	(5,341,353)
Other	1,091,341	17,542	1,108,883
Total nonoperating revenue	4,455,105	386,810	4,841,915
Discontinued operations:			
Income from operations of the discontinued Sanitary Landfill Fund	358,612	-	358,612
Loss on disposal of sanitary landfill	(4,290,946)	-	(4,290,946)
Net loss before operating transfer	(560,646)	-	(560,646)
Operating transfer in	1,426,796	-	1,426,796
Net income	866,150	108,599	974,749
Retained earnings restated, October 1, 1982	41,348,910	3,534,561	44,883,471
Residual equity transfer	(41,255)	-	(41,255)
Add: Transfer of depreciation on contributed assets	1,874,629	67,638	1,942,267
Retained earnings, September 30, 1983	$ 44,048,434	$ 3,710,798	$ 47,759,232

See accompanying notes.

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PALM BEACH COUNTY, FLORIDA

COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION -

ALL PROPRIETARY FUND TYPES

For the fiscal year ended September 30, 1983

	Enterprise	Internal Service	Totals (Memorandum Only)
Sources of funds:			
Operations:			
Net income	$ 4,798,484	$ 108,599	$ 4,907,083
(Loss) from discontinued operations	(3,932,334)	-	(3,932,334)
Items not requiring outlay of funds:			
Depreciation	5,892,937	982,138	6,875,075
Gain on sale of fixed assets	(78,568)	-	(78,568)
Loss on disposal of sanitary landfill	4,290,946	-	4,290,946
Other	134,826	54,076	188,902
Funds provided from operations	11,106,291	1,144,813	12,251,104
Capital contributions	10,821,005	452	10,821,457
Increase in liabilities payable from restricted assets	217,457	-	217,457
Decrease in inventory	19,282	-	19,282
Decrease in restricted assets	4,368,274	-	4,368,274
Deferred gain on sale of land	3,014,234	-	3,014,234
Increase in notes payable	-	775,367	775,367
Sale of land, net of gain	724,738	-	724,738
Increase in advances from other County funds	-	33,042	33,042
Decrease in accounts receivable	40,751	-	40,751
Decrease in accrued interest receivable	162,194	38,134	200,328
Decrease in due from other County funds	375,693	373,731	749,424
Decrease in due from other governments	109,715	18,523	128,238
Decrease in deferred charges	26,757	-	26,757
Increase in vouchers payable and accrued liabilities	739,649	141,540	881,189
Increase in due to other County funds	373,128	459,462	832,590
Increase in current deferred revenue	547,720	-	547,720
Increase in insurance claims payable	-	128,605	128,605
Decrease in inventory of materials	-	71,288	71,288
Increase in current portion of notes payable	180,000	-	180,000
Increase in due to South Palm Beach Utilities Corporation	2,403,865	-	2,403,865
Increase in other current liabilities	220,388	-	220,388
Increase in due to other governments	103,550	-	103,550
Increase in other long-term liabilities	47,335	-	47,335
Costs of fixed assets transferred	561,648	-	561,648
Other	21,458	-	21,458
Total sources of funds	$ 36,185,132	$ 3,184,957	$ 39,370,089

See accompanying notes.

	Enterprise	Internal Service	Totals (Memorandum Only)
Uses of funds:			
Plant, property and equipment purchased	$ 14,648,294	$ 1,190,893	$ 15,839,187
Plant, property and equipment contributed	8,462,446	-	8,462,446
Increase in restricted assets	6,129,143	-	6,129,143
Decrease in revenue bonds	180,000	-	180,000
Decrease in other long-term liabilities	2,719	7,065	9,784
Decrease in notes payable	-	229,154	229,154
Decrease in liabilities payable from restricted assets	1,132,557	-	1,132,557
Increase in accounts receivable	698,712	4,333	703,045
Increase in accrued interest receivable	100,580	9,476	110,056
Increase in due from other County funds	45,132	-	45,132
Increase in due from other governments	587,314	34,076	621,390
Increase in inventory of materials, supplies and other	170,138	-	170,138
Increase in deferred charges	55,207	-	55,207
Increase in other assets	11,273	-	11,273
Decrease in other liabilities	-	23,230	23,230
Decrease in deferred revenue	74,541	-	74,541
Decrease in vouchers payable and accrued liabilities	61,987	-	61,987
Decrease in due to other County funds	-	10,347	10,347
Decrease in insurance claims payable	-	480,618	480,618
Equity transfer of contributed assets	561,648	-	561,648
Funds transferred to Palm Beach County Solid Waste Authority	1,242,000	-	1,242,000
Other	-	3,904	3,904
Total uses of funds	34,163,691	1,993,096	36,156,787
Increase (decrease) in cash and short-term investments	$ 2,021,441	$ 1,191,861	$ 3,213,302

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Palm Beach County is a political subdivision of the State of Florida. It is governed by an elected Board of County Commissioners (Board) which is governed by State statutes and regulations. The Board appoints an administrator to administer policies emanating from its statutory powers and authority.

These combined financial statements include the statements of the Board (including the Supervisor of Elections), Sheriff, Clerk of the Circuit and County Courts, Tax Collector and Property Appraiser. The Combined - General Funds include the General Funds of the Board, Sheriff, Clerk of the Circuit and County Courts, Tax Collector and Property Appraiser.

The accounting policies of Palm Beach County conform to generally accepted accounting principles.

The County has applied the National Council on Governmental Accounting Statement No. 3, Defining The Governmental Reporting Entity, for the fiscal year ended September 30, 1983. These combined financial statements include separately administered organizations that are controlled by or dependent on the County. Control or dependence is determined on the basis of budget adoption, taxing authority, funding and appointment of the respective governing board.

The following is a summary of the more significant accounting principles and policies used in the preparation of these financial statements:

Fund Accounting

The accounts of the County are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for using a separate set of self-balancing accounts which comprise its assets, liabilities, fund equities, revenue and expenditures or expenses. The various funds are grouped by type in the financial statements. The following fund types and account groups are utilized by the County:

Governmental Funds

General Funds - General Funds are used to account for all revenue and expenditures applicable to the general operations of County government which are not properly accounted for in another fund. All general operating revenue which is not restricted or desig-

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

nated as to use by outside sources is recorded in a general fund.

Special Revenue Funds - Special Revenue Funds are operating funds used to account for revenue (other than special assessments, expendable trusts or capital projects) the use of which is restricted or designated.

Debt Service Funds - Debt Service Funds are used to account for the payment of interest and principal on long-term debt. Debt service revenue is generally derived from property taxes and other operating revenue.

Capital Project Funds - Capital Project Funds are used to account for resources designated to construct or acquire general fixed assets and major improvements other than those financed by special assessments or by proprietary funds.

Special Assessment Funds - Special Assessment Funds are used to account for the financing of public improvements or services deemed to benefit the properties against which special assessments are levied.

Proprietary Funds

Enterprise Funds - Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The costs of providing goods or services to the general public are financed or recovered primarily through user charges.

Internal Service Funds - Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Proprietary Funds, continued

or agencies of the government unit, or to other government units, on a cost reimbursement basis.

Fiduciary Funds

Trust and Agency Funds - Trust and Agency Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Expendable Trust Funds are accounted for in essentially the same manner as governmental funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Account Groups

General Fixed Assets Account Group - This account group is used to account for those fixed assets which are not properly accounted for in proprietary type funds.

General Long-Term Debt Account Group - This account group is used to account for the outstanding principal balances of long-term debt and capitalized lease obligations other than amounts payable from the operations of the Enterprise Funds.

Basis of Accounting

The accounts of the governmental and fiduciary funds are maintained on the modified accrual basis. Revenue is recognized when it becomes measurable and available. Where grant revenue is dependent upon expenditures by the County, revenue is accrued as obligations are incurred.

Special assessment receivables are recorded as revenue in the year the assessments are levied, even if payments are made in annual installments. Annual installments not yet collected are reflected as special assessments receivable and, if due in more than one year, a reservation of fund balance is made in an equal amount.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: (1) accumulated unpaid vacation and sick pay which are not accrued; and (2) principal and interest on general long-term debt which are recognized when due.

All proprietary funds are accounted for using the accrual basis of accounting. Revenue is recognized when earned, and expenses are recognized when they are incurred. Unbilled utility service receivables are estimated and recorded at year end.

Budgetary Requirements

Expenditures of all governmental fund types are controlled by appropriations. The budgeted revenue and expenditures in the accompanying financial statements reflect all approved amendments.

The County has complied with the Florida requirement that budgets be in balance. Budgets are prepared on a basis consistent with generally accepted accounting principles except as described in Note 2. The budget amounts reflected in the accompanying financial statements are not balanced because they do not report the amounts budgeted as beginning fund balances from the prior year.

Eliminations

The following eliminations have been made:

- excess fees to be remitted to the Board of County Commissioners by other entities included in the financial statements;
- charges for data processing services by the internal service fund of the Property Appraiser to other entities included in the financial statements; and
- amounts appropriated by the Board of County Commissioners for public safety activities of the Sheriff.

Encumbrances

The County utilizes encumbrance accounting to assure effective budgetary control. Current year's appropriations are charged

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Encumbrances, continued

for encumbrances when purchase orders and contracts are issued. At year end all outstanding commitments are cancelled and reinstated against the succeeding year's budget. Therefore, reserves for encumbrances have not been established.

Total Columns on Combined Statement - Overview

Total columns on the Combined Statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Also, such data is not comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Investments

Investments, which consist of certificates of deposit and United States Treasury obligations, are stated at cost which approximates fair market value.

Inventories

Inventories, consisting primarily of materials and supplies, are stated at the lower of cost or net realizable value determined on a first-in, first-out basis. Governmental fund type inventories are recorded as expenditures when they are purchased (purchases method). Year-end inventories are recorded as assets and are offset by a reserve of fund balance indicating that such amounts do not represent "available spendable resources."

Interfund Transactions

Transfers of financial resources among funds are recognized in the funds affected in the period in which the interfund receivables and payables arise.

During the course of normal operations, the County has numerous transactions between funds to provide services, construct assets, service debt, and so forth. These transactions are generally reflected as operating transfers.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

General Fixed Assets (Governmental Fund Types) (Unaudited)

Land, buildings, improvements and machinery and equipment are recorded at cost. The County does not report the value of its public domain or "infrastructure" assets (such as roads, bridges, streets and sidewalks) in the General Fixed Assets Account Group. Contributed assets are recorded at fair value on the date of acquisition. Land acquired prior to 1972 is recorded at the County Property Appraiser's 1972 appraised values. General fixed assets are recorded as expenditures when purchased and no depreciation is provided on them.

Property, Plant and Equipment (Proprietary Fund Types)

Property, plant and equipment is stated at cost except for contributed property which is recorded at fair value on the date of acquisition.

The County capitalizes major expenditures for additions and improvements. Expenditures for maintenance and repairs are charged to expense when incurred.

Depreciation is provided using the straight-line method over the estimated useful lives of the related assets. The ranges of the useful lives are as follows:

Buildings	10 - 40 years
Improvements other than buildings	10 - 50 years
Furniture, fixtures and equipment	3 - 12 years

Depreciation on fixed assets acquired through contributions from other governments is recorded as an expense and transferred from retained earnings as a reduction of contributed equity in the balance sheet.

General Long-Term Debt

Payments to reduce the outstanding balance of general long-term debt are made primarily from debt service funds.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Fund Balances - Other Reserves (Governmental Fund Types)

Asset balances which are restricted as to use and advances to other County funds are equally offset by a fund balance reserve which indicates that these funds do not represent "available spendable resources" since they are not a component of net current assets. Current portions of long-term interfund loans receivable (reported in "Due from" asset accounts) are considered "available spendable resources."

Tap-In Fees

Water and Sewer tap-in fees are required to be used for capital acquisition purposes and thus are accounted for as contributed capital.

Deferred Charges

Expenses incurred in connection with the issuance of long-term debt are deferred and amortized over the term of the related financing.

Interest Cost

Interest cost is charged to expense or expenditure as incurred, except for proprietary funds, which follow the provisions of Statement of Financial Accounting Standards No. 34, "Capitalization of Interest Cost." The County has elected not to retroactively apply Statement of Financial Accounting Standards No. 62, "Capitalization of Interest Cost on Certain Tax-Exempt Borrowings and Certain Gifts and Grants."

Property Taxes

For the fiscal year ended September 30, 1983, property taxes were levied on September 28, 1982, and attached as an enforceable lien on property on January 1, 1983. The property taxes notices were mailed November 8, 1982, by the County's Tax Collector and collections began in November 1982, with discounts offered for payment prior to the April 1, 1983 due date. Property taxes are recognized as revenue in the fiscal year for which they are levied.

Vacation and Sick Leave

Accumulated unpaid vacation and sick leave benefits of governmental funds are charged to expenditure at the time of payment. Accumulated unpaid vacation and sick leave benefits of proprietary funds are accrued as a liability and charged to expense at the time the employees perform the services which give rise to the benefits and an employer obligation exists.

2. SPECIAL ASSESSMENT FUNDS - BUDGET AND ACTUAL

The Special Assessment Fund's budgets recognize assessments as revenue in the fiscal year in which the assessments are collected rather than when the assessments are levied.

The following adjustments were necessary to present the actual data for the Special Assessment Funds on a budgetary basis:

Excess of revenues and other financing uses over expenditures and other financing sources - GAAP basis	$3,647,252
Special assessments levied during the current fiscal year	(743,958)
Special assessments collected during the current fiscal year	159,077
Excess of revenues and other financing sources over expenditures and other financing uses - budgetary basis	$3,062,371
Fund balance, October 1, 1982 - GAAP basis	$1,122,205
Special assessments levied in excess of special assessments collected as of October 1, 1982	(565,294)
Fund balance, October 1, 1982 - Budgetary basis	$ 556,911

3. SPECIAL ASSESSMENTS RECEIVABLE

At September 30, 1983, special assessments receivable consisted of:

Current assessments	$ 150,174
Delinquent assessments	33,663
Deferred assessments	966,339
	$1,150,176

4. VIOLATIONS OF BOND COVENANTS

For the year ended September 30, 1983, the Board was not in compliance with covenants of the East Central Region and the Southern Region Water and Sewer Revenue Bond Resolutions. Some of the transfer of funds into the various accounts were not made in the specific amounts and on the specific dates required by the Bond resolution. However, prior to year end, sufficient amounts had been transfered into the appropriate accounts.

5. FUND BALANCE/RETAINED EARNINGS, DEFICITS AND OVER EXPENDITURES

The Sheriff's General Fund had a deficit fund balance of $199,355 at September 30, 1983. This deficit will be eliminated through the receipt of County bond proceeds in fiscal year 1983-84.

The following funds under control of the Board of County Commissioners had deficits in their fund balances/retained earnings at September 30, 1983, or expenditures exceeding their budgeted amounts for the year then ended.

	Deficit Fund Balances/ Retained Earnings	Over Expenditures
Special Revenue Funds:		
Fire Control District No. 3		$ 152,569
Fire Control District No. 7		$ 284,372
Fire Control District No. 11	$ 8,663	$ 8,507
Fire Control District No. 12	$ 1,606	
Debt Service Funds:		
Glade Health Facility Sinking		$ 4,994
Palm Beach County Public Building Corporation		$ 1,597
50M Beach and Park	$ 27,843	
Enterprise Funds:		
Transportation Authority	$1,097,972	
Internal Service Funds:		
Employee Health Insurance	$ 53,441	

6. GENERAL FIXED ASSETS (Unaudited)

Changes in general fixed assets during the year are summarized below:

	Balance October 1, 1982	Net Change	Balance September 30, 1983
Land	$ 78,196,423	$ 5,826,214	$ 84,022,637
Buildings	49,257,497	35,812,859	85,070,356
Improvements other than buildings	22,311,311	3,539,704	25,851,015
Furniture, fixtures and equipment	28,579,980	4,302,031	32,882,011
Books	2,573,127	729,771	3,302,898
Construction in progress	32,149,512	(26,144,375)	6,005,137
	$213,067,850	$24,066,204	$237,134,054

7. PROPERTY, PLANT AND EQUIPMENT - PROPRIETARY FUNDS

The following is a summary of proprietary fund type property, plant and equipment at September 30, 1983:

	Enterprise Funds	Internal Service Funds
Land	$ 12,553,694	$ -
Buildings	16,590,728	2,206,849
Improvements other than buildings	18,619,411	-
Furniture, fixtures and equipment	8,866,170	8,135,258
Construction in progress	17,038,402	-
Utility plant in service	132,030,156	-
	205,698,561	10,342,107
Less accumulated depreciation	32,289,385	4,596,435
	$173,409,176	$ 5,745,672

8. PROPERTY HELD FOR LEASING

The Department of Airports leases land and buildings under operating leases to airlines, car rental agencies and other commercial enterprises. Terms of leases vary from 1 to 20 years. In all cases, leasehold improvements, if any, will be contributed to the Airport at lease termination.

The following is an analysis of property held for lease by major classes as of September 30, 1983:

Buildings	$14,915,452
Less accumulated depreciation	(8,044,830)
	6,870,622
Land	144,695
Total property held for lease	$ 7,015,317

The following is a schedule of minimum future rentals on noncancellable operating leases as of September 30, 1983:

Year ending September 30,	
1984	$ 3,422,770
1985	2,822,337
1986	2,896,013
1987	1,181,817
1988	534,653
Future years	2,065,524
Total minimum future rentals	$12,923,114

9. PENSION PLAN

The County participates in the non-contributory Florida Retirement System Pension Plan (System) which covers substantially all of its employees. The System, which is totally administered and controlled by the State of Florida, determines the amount of the County's contributions (Governmental Fund Types $7,546,000 and Proprietary Fund Types $1,092,000 in the current year). The County's relative position and undertaking under the System are not determinable. Contributions to this plan are recorded as expenditures or expenses when accrued. Contributions to the plan are made equal to a percentage of salaries. This percentage was 10.93% during fiscal year 1983.

9. PENSION PLAN, Continued

A separate contributory defined benefit plan covers substantially all of the employees of the management firm which operates the Transportation Authority. Pension expense for the Authority for the year ended September 30, 1983 was approximately $147,000. The Authority made contributions to the plan equal to 5% of covered salaries and the employees contributed 2%. The employer contributions for the fiscal year ended September 30, 1983 was approximately $92,000. Contributions are charged to expense in accordance with generally accepted accounting principles.

The normal and disability pension plan provisions of the Transportation Authority are as follows:

. Normal Pension

Age requirement: 65

Service requirement: 5 years

Amount: 1.12% of final average salary times years of services to a maximum of 25 years with a minimum of $277 per month.

. Disability

Age requirement: None

Service requirement: 10 years

Amount: Normal pension accrued

. Plan Amendment

The plan was amended October 1, 1982 to increase benefits from 0.85% to 1.12% (an increase of approximately 32%) for all employees.

. Investments

The nature of the underlying investments are individual insurance contracts held by New York Life Insurance Company. The investments are stated at market, which is assumed to be the same as the insurance carrier's reported value for the insurance contracts.

9. PENSION PLAN, Continued

. Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those future periodic payments, including lump-sum distributions, that are attributable under the Plans' provisions to the services employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired, disabled or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries.

The actuarial present value of accumulated plan benefits is determined by an independent actuary and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect, for the period between the valuation date and the expected payment date, the time value of money and the probability of payment. The estimated actuarially determined prior service cost for retirement benefits is calculated under the frozen entry age actuarial cost method.

Information on the actuarial present value of accumulated plan benefits is as follows:

Actuarial present value of accumulated plan benefits at December 31, 1981	$ 343,600
Increase attributable to:	
Plan amendment	118,155
Benefits accumulated	93,951
Benefits paid	(22,102)
Interest	22,334
Net increase	212,338
Actuarial present value of accumulated plan benefits at December 31, 1982	$ 555,938
Vested benefits:	
Participants currently receiving benefits	$ 125,611
Other vested benefits	294,047
Total vested benefits	419,658
Non-vested benefits	136,280
Total actuarial present value of accumulated plan benefits	$ 555,938

9. PENSION PLAN, Continued

. Actuarial Present Value of Accumulated Plan Benefits, continued

The significant actuarial assumptions used in the valuation for the Pension Plan as of December 31, 1982 (date of latest actuarial report) were as follows:

. Investment return - Six and one-half percent (6.5%) compounded annually

. Mortality rates - 1971 Group Annuity Mortality Table

. Disability mortality before age 65 - Age 65 mortality under stipulated table

. Termination rates before retirement:

	Rate (%)			
Age	Death	Disability	Withdrawal	Total
20	.05	.05	6.58	6.68
25	.06	.05	5.27	5.38
30	.08	.05	4.83	4.96
35	.11	.06	4.47	4.65
40	.16	.09	3.84	4.09
45	.29	.18	3.21	3.69
50	.53	.40	-	.93
55	.85	.85	-	1.70
60	1.31	1.74	-	3.05

* Rates shown are for men; rates for women are slightly lower.

Note: Detail rates may not add to totals due to rounding

. Salary Scale:

Age	Present Salary as a Percentage of Salary at 65
20	13.8
25	17.2
30	21.4
35	26.7
40	33.3
45	41.5
50	51.7
55	64.4
60	80.2

Includes allowance for inflation of 4% per year

9. PENSION PLAN, Continued

. Actuarial Present Value of Accumulated Plan Benefits, continued

. Retirement age - 65, or completion of service requirement if later.

. Percent married - 75%

10. COMMITMENTS

. Long-Term Leases

The Property Appraiser's Data Processing Internal Service Fund leases equipment used in providing data processing services. Total rental expense for the year ended September 30, 1983 approximates $618,000. Leases generally include purchase options and are cancellable in the event that funding is not provided. Future minimum rental payments as of September 30, 1983, are as follows:

Year ending September 30	Rental Payments
1984	$114,000
1985	77,000
1986	66,000
1987	48,000
1988	11,000
	$316,000

. Road Bonds

Bonds, secured by the full faith and credit of the State of Florida, have been issued to finance transportation (road) projects in Palm Beach County. Debt service is paid from Palm Beach County's 80% portion of the 5th and 6th cent gasoline tax; gasoline tax funds not required for debt service are distributed in the same manner as the 20% share, to Palm Beach County for certain transportation-related expenditures as specified by Florida Statutes.

10. COMMITMENTS, Continued

. Road Bonds, continued

Information concerning the State of Florida road bonds is summarized below:

Amount of Issue:	$25,000,000	$ 7,000,000	$31,000,000
Date of Issue:	January 1, 1975	January 1, 1977	July 1, 1977
Interest Rate:	5.5-7.5%	5.4-5.5%	5.0-5.1%
Remaining Original Maturities			
1984	$ 475,000	$ 110,000	$ 675,000
1985	505,000	120,000	710,000
1986	540,000	130,000	745,000
1987	575,000	145,000	780,000
1988	615,000	160,000	815,000
1989 - 1993	3,755,000	1,025,000	4,605,000
1994 - 1998	5,260,000	1,475,000	5,865,000
1999 - 2003	7,215,000	1,965,000	7,635,000
2004 - 2008	3,545,000	1,405,000	5,710,000
	$22,425,000	$ 6,535,000	$27,540,000

The $31,000,000 issue is an advance refunding issue. The proceeds of this issue will be used to call and retire the $25,000,000 issue on July 1, 1984, and pay debt service on such bonds until July 1, 1984.

The State of Florida maintains debt service funds and accounts for these issues with the following balances consisting of cash and short-term investments at September 30, 1983.

$25,000,000 issue	$23,786,418
$ 7,000,000 and $31,000,000 issues	$ 4,289,070

10. COMMITMENTS, Continued

. Contractual Commitments

At September 30, 1983, the County had in process various purchase commitments and construction contracts as summarized below. Substantially all of these amounts will be due within fiscal year 1984.

Governmental Fund Types:	
Special Revenue	$1,857,000
Capital Project	4,543,000
	$6,400,000
Proprietary Fund Type:	
Enterprise	$ 212,000
Internal Service	222,000
	$ 434,000

. Sanitary Landfill - Funding Commitment

The County's Sanitary Landfill Fund is required by Florida Statute to advance a minimum of $150,000 annually to the Palm Beach County Solid Waste Authority. These advances are to be repaid at such times as the Authority obtains profitable operations and may then be made over a period not to exceed twenty years. Due to the uncertainty of collection, these amounts have been charged to expense. Advances through September 30, 1983 total $1,468,670 of which $542,350 was advanced during the fiscal year ended September 30, 1983.

11. VACATION AND SICK LEAVE

Maximum accumulated sick leave benefits and earned vacation pay (excluding proprietary funds) at September 30, 1983, are approximately $6,371,000 and $4,122,000, respectively.

12. ADVANCE REFUNDING OF WATER AND SEWER DEBT

On September 10, 1981, the County issued $31,000,000 Water and Sewer Revenue Bonds ("1981 Bonds") to provide funds to (1) refund the $30,905,000 1977 State Sewer Revenue Bond Loan (State Loan), (2) refund the the $7,250,000 1980 Water and Sewer Revenue Bond Anticipation Notes ("Anticipation Notes"), (3) construct improvements, (4) repay certain monies advanced by the County to Water and Sewer, and (5) make certain deposits into the debt service accounts for the new issue. The State Loan was refunded primarily to permit the County greater operational and financial flexibility in operating the Water and Sewer System.

A portion of the 1981 Bond proceeds and other available funds, in the amount of $16,026,719 for the State Loan and $7,512,813 for the Anticipation Notes, were placed in irrevocable escrow funds with independent escrow agents. The funds were invested in direct obligations of the United States of America or certificates of deposits, the maturing principal and interest earnings of which will provide sufficient monies to pay at maturity, or redeem prior to maturity, the principal of and premium, if any, and interest on the refunded State Loan and Anticipation Notes. These obligations mature at various dates through June 30, 2009.

In accordance with generally accepted accounting principles, the refunded debts are not included in the combined enterprise funds' balance sheet at September 30, 1983. Similarly, interest expense related to the refunded debt and interest earned on the investment of the escrowed funds has not been recognized in the combined statement of revenue and expenses.

13. PRIOR PERIOD ADJUSTMENTS

Establishment of Palm Beach County Public Building Corporation Capital Project Fund and Debt Service Fund

During the year, the County established a capital project fund and a debt service fund to account for the construction of the Administrative Complex and the payment of debt service on $20,200,000 revenue bonds issued to finance the construction. These funds were established in accordance with a ruling by the Fifteenth Judicial Circuit Court of Florida, which stated that funds of the

13. PRIOR PERIOD ADJUSTMENTS, Continued

Palm Beach County Public Building Corporation are now and were always funds of the County. Accordingly, the matter has been treated as a change in the reporting entity.

The effect of this change is to increase fund balances of the capital project funds and debt service funds at October 1, 1982 by $11,255,546 and $3,185,866, respectively.

Change in Accounting for Tap-In Fees

The balance of retained earnings and contributed capital at October 1, 1982, has been restated from the amounts previously reported in the 1982 annual financial statements of Palm Beach County, Florida to reflect tap-in fees for the fiscal year ended September 30, 1982, as contributed capital rather than nonoperating revenue. Accordingly, contributed capital has been increased and retained earnings decreased $1,339,073 from the amounts previously reported. This change results from an opinion of legal counsel as to the permissable use of such funds. Adjustment of earlier periods was not practicable.

	Governmental Fund Types			Proprietary Fund Types	
	Capital Projects	Debt Service	Special Revenue	Airport	Water and Sewer
Fund balance/ Retained earnings October 1, 1982	$21,580,232	$ 1,438,053	$16,435,368	$13,297,921	$26,102,055
Restatement due to change in reporting entity	11,255,546	3,185,866	-	-	-
Adjustment to plant, property and equipment	-	-	(2,400)	153,584	-
Change in accounting for tap-in fees	-	-	-	-	(1,339,073)
Fund balance/ retained earnings restated October 1, 1982	$32,835,778	$ 4,623,919	$16,432,968	$13,451,505	$24,762,982

14. LONG-TERM DEBT PAYABLE

General Long-Term Debt Payable:

Changes in general long-term debt of the County for the year ended September 30, 1983 are summarized below:

	General Obligation Bonds	Revenue Bonds and Anticipation Notes	Administrative Complex Lease Obligations	Other General Obligations
General long-term debt payable at October 1, 1982	$56,730,000	$31,450,000	$20,200,000	$ 3,390,536
Long-term debt issued:				
General obligation bonds	29,700,000	-	-	-
Revenue bonds and anticipation notes	-	1,820,000	-	-
Other general obligations	-	-	-	4,898,299
Reclassification of lease obligations to revenue bonds	-	20,200,000	(20,200,000)	-
Long-term debt retired	(1,260,000)	(30,100,000)	-	(1,091,633)
General long-term debt payable at September 30, 1983	$85,170,000	$23,370,000	$ -	$ 7,197,202

General long-term debt payable at September 30, 1983 consisted of the following:

General Obligation Bonds:

$50,000,000 1978 and 1980 Beach and Park Acquisition and Improvement serial bonds due in annual installments of $830,000 to $3,605,000 through August 1, 2008; with interest from 5.75% to 8.75% payable semi-annually on February 1, and August 1 of each year.	$47,495,000
$7,000,000 1967 Courthouse and Jail serial certificates of indebtedness due in annual installments of $325,000 to $460,000 through October 1, 1992; with interest from 3% to 6% payable semi-annually on April 1, and October 1 of each year.	3,510,000

14. LONG-TERM DEBT PAYABLE, Continued

General Obligation Bonds, continued

$6,000,000 1970 Beach Acquisitions serial bonds due in annual installments of $175,000 to $425,000 through March 1, 1999; with interest from 4% to 7.5% payable semi-annually on March 1 and September 1 of each year.	4,465,000
$29,000,000 1983 Criminal Justice Complex Serial Bonds due in annual installments of $2,700,000 to $3,000,000 through June 1, 1993; with interest from 7.60% to 7.875% payable semi-annually on June 1 and December 1 of each year.	29,700,000
	85,170,000

Revenue Bonds and Anticipation Notes:

$2,500,000 County Improvement serial bonds due in annual installments of $85,000 to $165,000 through October 1, 1997; with interest from 4.3% to 6% payable semi-annually on April 1 and October 1 of each year from the proceeds of the Race Track Funds allocated each year to Palm Beach County, pursuant to Chapters 550 and 551, Florida Statutes and Chapter 67-1866, Laws of Florida, Acts of 1967.	1,670,000
$820,000 County Improvement Revenue Certificates due in two-annual installments of $250,000 through June 1, 1985; with interest from 7.50% to 8.75% payable semi-annually on December 1 and June 1 of each year from the revenues collected and deposited into the Fine and Forfeiture Fund pursuant to Florida Statutes Section 30.321.	500,000
$1,000,000 County Public Improvement Revenue Bond Anticipation Notes due on December 1, 1984 with interest of 6.20% payable semi-annually on June 1 and December 1 of both years. The notes are secured by a pledge of and first lien upon the first funds derived from the sale of authorized but unissued Public Improvement Revenue Bonds. The County intends to repay these bonds with the proceeds of the Public Improvement Revenue Bonds.	1,000,000

14. LONG-TERM DEBT PAYABLE, Continued

Revenue Bonds and Anticipation Notes, continued

$20,200,000 Palm Beach County Public Building Corporation, Inc. Revenue Bonds, Series 1981 due in annual installments of $145,000 to $2,105,000 through June 1, 2011; with interest from 8.5% - 11.125% payable semi-annually on December 1 and June 1 of each year. Payment of principal and interest on the Bonds is guaranteed under a noncancellable insurance policy. Proceeds from the sale of the bonds are being used to construct an administrative complex which will be leased to Palm Beach County as its primary office facility. The Bonds will be payable solely from payments made under a lease arrangement with the County. Payments under the lease arrangement will be made by the County from non ad valorem revenues.	20,200,000
	23,370,000

The Palm Beach County Public Building Corporation bond indenture established certain accounts and determined the order in which bond proceeds and lease revenues are to be deposited into these funds. The purpose of the funds is as follows:

Account	Purpose
Sinking -	
Revenue Bond Account	Payment of principal and interest on bonds plus any redemption prior to maturity, including sinking fund redemption.
Bond Reserve Account	Payment of principal and interest on bonds to the extent monies on deposit in the Revenue Bond Fund are insufficient therefore.

14. LONG-TERM DEBT PAYABLE, Continued

Other General Obligations

Other general obligations are comprised of installment purchase obligations and capitalized lease obligations.	7,197,202
	$115,737,202

Long-Term Debt Payable - Enterprise Funds

Long-term debt payable by the enterprise funds of the County at September 30, 1983 consisted of the following:

$31,000,000 1981 Water and Sewer Revenue Bonds due in annual installments of $190,000 to $21,965,000 through October 1, 2011 with interest from 9.0% to 12.50% payable semi-annually on April 1 and October 1 of each year. The bonds are collateralized by the net revenues of the East Central Region of the Water and Sewer System.	$30,028,634
$25,500,000 1981 Water and Sewer Revenue Bonds due in installments of $180,000 to $17,445,000 through October 1, 2011, with interest from 9.50% to 12.75% payable semi-annually on October 1 and April 1 of each year. The bonds are collateralized by the net revenues of the Southern Region of the Water and Sewer System.	24,819,983
	$54,848,617

The Water and Sewer Revenue Bond Resolutions (East Central and Southern Regions) established certain accounts and determined the order in which revenue is to be deposited in these accounts. The purpose of the accounts, in order of priority of monthly revenue transfers, is as follows:

Account	Purpose
Revenue -	deposit all revenue
Operations and Maintenance -	pay operating expenses

14. LONG-TERM DEBT PAYABLE, Continued

Long-Term Debt Payable - Enterprise Funds, continued

Sinking -

Bond Interest Account -	fund the next semi-annual interest payment on all outstanding serial and term bonds
Bond Principal Account -	fund the next annual principal payment on all outstanding serial bond
Bond Redemption Account -	fund the next annual principal payment on all outstanding term bonds
Bond Reserve Account -	deposit one-sixtieth of the amount equal to the maximum annual debt service in any succeeding year, up to that amount, for transfer to the bond interest, bond principal or bond redemption accounts, if necessary
Renewal and Replacement -	deposit one-twelfth of 5% of the preceding year's gross revenue for extensions, improvements, additions or the replacement of capital assets
Capital Improvement -	deposit remaining monies for use in any manner provided by law
Payment (Southern Region only) -	deposit all monies from capacity reservation charges, transfer the earned portion to the revenue fund, make refunds to developers and make payments to the former owner as prescribed in the purchase and sale agreement (See "Subsequent Events" note.)

14. LONG-TERM DEBT PAYABLE, Continued

Long-Term Debt Payable - Enterprise Funds, continued

The Water and Sewer Revenue Bonds are secured by a first lien on the respective Water and Sewer System's net revenue (as defined in the bond resolution). The County is required to establish rates and fees sufficient to provide net revenue (as defined in the bond resolutions) which is at least 125% of the annual debt service requirements.

The annual requirements to amortize all debt (principal) outstanding of the County and imputed interest on capitalized lease obligations at September 30, 1983, are summarized below:

Year ending September 30,	General Long-Term Debt	Water & Sewer	Total
1984	$ 5,750,685	$ 180,000	$ 5,930,685
1985	6,993,875	380,000	7,373,875
1986	5,897,464	410,000	6,307,464
1987	5,859,682	450,000	6,309,682
1988	5,841,833	495,000	6,336,833
1989-1993	29,828,086	3,470,000	33,298,086
1994-1998	14,682,870	3,780,000	18,462,870
1999-2003	15,475,000	7,925,000	23,400,000
2004-2008	22,265,000	---	22,265,000
2009-2011	5,705,000	39,410,000	45,115,000
	118,299,495	56,500,000	174,799,495
Imputed interest on capitalized lease obligations	(2,562,293)		(2,562,293)
Unamortized bond discount		(1,651,383)	(1,651,383)
	$115,737,202	$54,848,617	$170,585,819

Most long-term debt issues enable the County to call various maturities of the debt at call premiums which vary from 1/2% to 4% of the principal balance.

15. CONTRIBUTED CAPITAL (PROPRIETARY FUNDS)

The following is a summary of the changes in the contributed capital accounts within the proprietary funds:

	Enterprise Funds			
	Airport		Water & Sewer	
	Customers and Developers	Other Governments	Customers and Developers	Other Governments
Balance at October 1, 1982	$ 250,000	$21,939,209	$53,673,334	$17,467,944
Fixed assets contributed	-	183,232	7,104,834	879,008
Tap-in fees	-	-	2,187,123	-
Depreciation expense on fixed assets contributed	-	(541,277)	-	(742,911)
Balance at September 30, 1983	$ 250,000	$21,581,164	$62,965,291	$17,604,041

	Enterprise Funds			Internal Service Funds	
	Transportation Authority		Sanitary Landfill	Motor Pool	
	Other Governments	Other County Funds	Developers	Other Governments	Other County Funds
Balance at October 1, 1982	$ 4,717,775	$ 581,568	$ 475,074	$ 1,809,354	$ 403,192
Fixed assets contributed	-	-	28,923	-	-
Disposal of assets	(34,288)	(5,566)	-	-	-
Grants	340,166	40,068	-	-	-
Depreciation expense on fixed assets contributed	(531,017)	(59,424)	-	(67,638)	-
Residual equity transfer	-	-	(503,997)	-	-
Balance at September 30, 1983	$ 4,492,636	$ 556,646	$ -	$ 1,741,716	$ 403,192

16. INTEREST COSTS

Total interest costs related to the County's proprietary funds are summarized below:

	Total Interest Costs Expensed	Total Interest Costs Capitalized
Enterprise funds:		
Water and Sewer	$5,341,353	$1,678,473
Internal Service Funds:		
Property Appraiser - Data Processing	100,430	-
	$5,441,783	$1,678,473

17. ACQUISITION OF WATER AND SEWER SYSTEM

On October 21, 1981, the County purchased the water and sewer systems of South Palm Beach Utilities Corp., which have service areas located in southern Palm Beach County. The County operates the facilities as the Southern Region system of its Water and Sewer department.

The purchase agreement provides for the following payments to the seller:

- A maximum purchase price of $42,500,000 payable as follows:
  - An initial payment of $20,000,000 which was made at closing; and
  - Contingent payments over the next 18 years totalling a maximum of $22,500,000 as follows:
    - $1,200 for each additional equivalent residential connection (ERC) (as defined) up to a maximum of 18,750 ERCs, and
    - 80% of future connection charges paid by developers, with a maximum of $500 per ERC.

17. ACQUISITION OF WATER AND SEWER SYSTEM, Continued

. Until the maximum purchase price is paid or until October 21, 1999, whichever occurs first, the County must make payments to the seller in addition to the maximum purchase price from guaranteed revenue. The first $600,000 of guaranteed revenue will be retained by the County, the next $600,000 will be paid to the seller and all guaranteed revenue above $1,200,000 will be divided equally. Guaranteed revenue are fees paid by developers to reserve capacity in the water and sewer systems.

In a related agreement, the County must make payments to the seller at the rate of $250 for each ERC added to the system for which a connection charge is paid subsequent to October 21, 1981.

Because of the uncertainty of the amounts of contingent payments for future years, no effect has been given to these future payments in the accompanying financial statements. In accordance with generally accepted accounting principles, the assets were recorded at the amount of the initial payment upon acquisition. The initial purchase price was allocated to the assets on the basis of their fair market value. The excess of the fair market value of the assets over the initial purchase price was allocated proportionately to the noncurrent assets, resulting in a reduction in their carrying amount. Adjustments to the carrying value of the noncurrent assets are made as the amounts of contingent payments become determinable, at which time such adjustments are allocated proportionately to the acquired noncurrent assets. Contingent payments accrued for the year ending September 30, 1983 totalled approximately $3,593,000 and increased the carrying value of the assets acquired from South Palm Beach Utilities Corp.

As further described in Note 14, the County issued $25,500,000 of water and sewer revenue bonds to make the initial payment of $20,000,000, and fund certain other expenditures of the System. The bonds are secured by the net revenue of the Southern Region System.

Results of operations of the Southern Region System for the year ended September 30, 1983 (during which period net income of this System was approximately $1,054,000) are included in the statement of income of the Water and Sewer Fund for the fiscal year ended September 30, 1983. (See "Subsequent Events" note.)

18. INTERFUND RECEIVABLES AND PAYABLES

Following is a summary, by individual funds, of interfund receivables and payables at September 30, 1983.

	Receivables		Payables	
	Due From	Advance To	Due To	Advance From
General Funds:				
Property Appraiser	$ 179,024	$ -	$ 552,320	$ 179,024
Tax Collector	384,792	-	3,277,859	-
Sheriff	471,539	-	233,782	-
Clerk of the Circuit Court	270,844	-	1,477,774	-
Board of County Commissioners	6,029,402	2,212,431	377,137	-
Eliminations	(3,278,547)	-	(3,278,547)	-
Special Revenue Funds:				
Sheriff	119,948	-	184,526	-
Board of County Commissioners:				
County Mosquito	2,480	-	12,849	-
State I Mosquito	-	-	1,900	-
State II Mosquito	-	-	6,480	-
Law Library	-	-	210	-
Fines and Forfeiture	996,455	-	97,816	-
County Transportation Trust	64,995	-	367,580	-
Ocean Boulevard	-	-	279	-
Area Planning	15,404	-	68,468	-
County Library	126	-	18,697	-
Municipal Services Taxing District	-	-	43,583	-
Tourist Development Trust Fund	-	-	198	-
Federal Revenue Sharing Trust	-	-	8,331	-
Comprehensive Employment and Training Act	1,362	-	6,842	-
Comprehensive Employment and Training Act - Migrant Program	-	-	358	-
Community Action Council	387,963	-	59,516	-
Community Affairs	-	-	5,809	-

18. INTERFUND RECEIVABLES AND PAYABLES, Continued

	Receivables		Payables	
	Due From	Advance To	Due To	Advance From
Special Revenue Funds, continued				
D.O.S.S. Community Centers/Seniors	$ -	$ -	$ 489	$ -
Division of Senior Services	-	-	12,709	-
Housing and Community Development	-	-	18,337	-
Senior Aides Employment Prog. Title V	44,439	-	-	-
Fire Control Tax District #3 - Juno	-	-	108	-
Debt Service Funds:				
Board of County Commissioners:				
7M Courthouse + Jail	510	-	-	-
6M Beach Acquisition	597	-	-	-
50M Beach + Park	3,253	-	34,000	-
Juno Fire Control Tax District	108	-	-	-
Capital Project Funds:				
Board of County Commissioners:				
Capital Outlay	91,969	-	141,898	-
50M Beach and Park Acquisition	-	-	50,907	-
5th and 6th Cent	-	-	10,485	-
Criminal Justice Complex Construction Trust	-	-	17,212	-
Glades Health Facility Construction Fund	-	-	83,310	-

18. INTERFUND RECEIVABLES AND PAYABLES, Continued

Capital Project Funds, Continued

	Receivables		Payables	
	Due From	Advance To	Due To	Advance From
Special Assessment Funds:				
Board of County Commissioners:				
Public Improvement	$ -	$ 58,204	$ -	$ -
Hypoluxo Village	-	-	-	58,204
M.S.T.U. District II	-	-	24	-
M.S.T.U. District III	-	-	1,109	-
Eliminations	-	(58,204)	-	(58,204)
Enterprise Funds:				
Board of County Commissioners:				
Airport	57	-	239,404	-
Water & Sewer	45,132	-	171,613	-
Transportation Authority		-	-	1,714,752
Sanitary Landfill	3,923	-	191,122	-
Internal Service Funds:				
Property Appraiser	260,835	-	923,552	318,655
Board of County Commissioners:				
Motor Pool	1,010,854	-	33,364	-
Casualty Self-Insurance		-	141	-
Employee Health Insurance	42,635	-	306	-
Workers' Compensation Insurance	3,135	-	7,834	-
Expendable Trust Funds:				
Sheriff	-	-	3,372	-

18. INTERFUND RECEIVABLES AND PAYABLES, Continued

	Receivables		Payables	
	Due From	Advance To	Due To	Advance From
Agency Funds:				
Tax Collector:				
State Licenses	$ -	$ -	$ 122,953	$ -
Property Taxes and Occupational	-	-	569,279	-
Sheriff:				
Cash Bond	2,243			
Individual Depositors	1,129	-	46,263	-
Other Suspense	123,321	-	341,362	-
Clerk of the Circuit Court:				
Jury and Witness	28,348	-	16,000	-
Fines and Forfeitures	-	-	183,285	-
General Agency	-	-	136,539	-
Board of County Commissioners:				
Law Enforcement	-	-	323,381	-
Suspense	-	-	104,150	-
Total interfund receivables and payables	$7,308,275	$2,212,431	$7,308,275	$2,212,431

19. TRANSPORTATION AUTHORITY OPERATING ASSISTANCE GRANTS

The Authority has received operating assistance grants under Section 5 and Section 18 of the Urban Mass Transportation Act (UMTA) of 1964, as amended.

UMTA requires a local share matching of its funds pursuant to the grant. The Authority meets its local share, known as the level of effort, through operating assistance received from the Board and certain non-farebox revenue.

The Authority received approximately $1,805,000 in operating assistance grants during the year ending September 30, 1983.

20. SEGMENT INFORMATION ON ENTERPRISE FUND ACTIVITIES

	Airport	Water and Sewer	Transportation Authority	Sanitary Landfill	Total
Operating revenue	$ 9,360,071	$13,759,401	$ 1,315,936	$ 4,687,557	$ 29,122,965
Depreciation and amortization expense	1,764,016	3,141,435	590,441	397,045	5,892,937
Operating income (loss)	1,805,094	943,905	(3,832,416)	2,019	(1,081,398)
Operating transfers in	-	-	1,426,796	-	1,426,796
Operating grants	-	-	1,805,338	-	1,805,338
Net income (loss)	4,342,172	1,054,044	(597,732)	(3,932,334)	866,150
Current capital contributions	183,232	10,170,965	380,234	86,574	10,821,005
Plant, property and equipment:					
Additions	1,003,850	11,576,576	19,712	2,280,389	14,880,527
Deletions	729,363	-	-	-	729,363
Net working capital	5,865,750	261,166	(1,505,973)	251,515	6,884,404
Total assets	44,791,540	172,035,403	6,094,663	1,035,040	223,956,646
Bonds and other long-term liabilities payable from operating revenue	-	54,668,617	-	-	54,668,617
Total equity	$40,166,118	$107,129,269	$ 3,951,310	$ 251,515	$151,498,212

21. SUPERVISOR OF ELECTIONS

The operations of the Supervisor of Elections are included within the General Fund of the Board of County Commissioners and expenditures are summarized as follows:

Administration	$ 592,854
Voting equipment	130,950
Elections	241,965
	$ 965,769

22. RELATED PARTY TRANSACTIONS

The County allocates certain support department costs which include legal, fiscal, purchasing, personnel, internal audit and communication costs. Certain funds are also charged for the cost of services provided by the Motor Pool, Casualty Self-Insurance, Employee Health Insurance, Workers' Compensation and Data Processing internal service funds.

Costs of approximately $14,000,000 for the above services were charged to expenditures (expense) for the year ended September 30, 1983.

On December 14, 1982, the Department of Airports entered into a sales contract with the Board of County Commissioners, a related party, in which a parcel of land was sold for $3,650,000. The Department received a 10% interest-bearing note for the full purchase price. The note provides for amortization of principal over a ten year period beginning January 1985.

23. CONTINGENCIES

Litigation

A road and bridge contractor has filed suit against the County and others alleging that additional compensation in excess of $5,000,000 is due the contractor as result of cost overruns on the project. Management of the County, based upon consultation with legal counsel, believes that there are meritorious defenses in this action; however, the ultimate amount of loss to the County, if any, is not determinable.

Various municipalities within Palm Beach County have filed suit against the County alleging failure by the County to disburse to the municipalities funds in excess of $10,000,000 to be used for road and bridge improvements as required by Florida Statute 336.59. Management of the County, based upon consultation with legal counsel, believes that there are meritorious defenses in this action; however, the ultimate amount of loss to the County, if any, is not determinable.

Four municipalities located within the geographic boundaries of the County have filed suit against the County. The plaintiffs allege that the County has violated the State constitution and statutes by taxing properties located within their municipalities

23. CONTINGENCIES, Continued

Litigation, continued

for services rendered exclusively for the benefit of residents of the unincorporated areas of the County. The appellate court decided the case in favor of the County; the plaintiffs have filed an appeal. Through court order, $4,200,000 is not available for expenditure pending final outcome of the case. Fund balance has been reserved in the accompanying financial statements for the $4,200,000. The County believes that a materially adverse outcome in unlikely.

The County is involved in various other litigation and claims arising in the normal course of its operations. In the opinion of management of the County, based upon consultation with legal counsel, the outcome of these matters will not materially affect the financial position of the County.

Grants and Assistance

Activities of certain funds of the County are financed in whole or in part by various forms of grants and assistance, principally from the federal government. There can be no absolute assurance that such assistance will continue in the future at the present levels. Amounts received from grantor agencies are subject to audit or adjustment by grantor agencies. Also, any amounts disallowed could constitute liabilities of the applicable funds.

Self-Insurance

The County maintains four self-insurance programs as described below:

- Caualty self-insurance of the Board is accounted for as an internal service fund. This program provides coverage up to certain specified limits for public liability, property damage, automobile liability and theft of County-owned property. Coverage in excess of such specified limits has been obtained with commercial carriers. This program is subject to potential losses in excess of the amounts accrued at year-end; it is unlikely that the amounts of such potential losses would be material.

- The Sheriff's Self-Insurance Trust fund is accounted for as an expendable trust fund. The program provides coverage for professional and automobile liability. Insurance policies are purchased by the fund for coverage in excess of certain specified limits and for coverage of other types of risks. This program is subject to potential losses in excess of the amounts accrued at year-end. This additional loss exposure may range up to a maximum of $770,000.

23. CONTINGENCIES, Continued

Self-Insurance, continued

- Health Insurance is accounted for in an internal service fund. The program provides medical benefits for Board employees and their dependents. This program is subject to potential losses in excess of the amounts accrued at year end; it is unlikely that the amounts of such potential losses would be material.

- Workers' Compensation is accounted for in an internal service fund. This program provides coverage for workers' compensation claims. This program is subject to potential losses in excess of the amounts accrued at year end; it is unlikely that the amounts of such potential losses would be material.

24. SUBSEQUENT EVENTS

Revenue Bonds

The Board of County Commissioners has authorized a revenue bond issue for the following purposes:

- refund the $31,000,000 1981 Water and Sewer Revenue Bonds collateralized by the net revenue of the East Central Region Water and Sewer System;

- refund the $25,500,000 1981 Water and Sewer Revenue Bonds collateralized by the net revenue of the Southern Region Water and Sewer System; and,

- provide funds for the payments due under the Southern Region settlement, discussed below.

Based upon the currently contemplated terms of the bond offering, it is anticipated that an advance refunding of the existing $31,000,000 and $25,500,000 issues will occur.

Accordingly, under generally accepted accounting principles, neither the existing bonds or the escrow funds derived from the portion of the contemplated bond issue necessary to refund the existing bonds will be reflected in the Systems' balance sheet. Similarly, interest expense related to the refunded debt and interest earned on the investment of the escrowed funds will not be recognized in the statement of revenue, expenses and changes in retained earnings of the Systems. While the transaction will ultimately result in substantial savings to the Systems due to

24. SUBSEQUENT EVENTS, Continued

Revenue Bonds, continued

lower interest expense, the immediate effect will be a substantial extraordinary loss on early extinguishment of debt that could approximate $8,000,000 - $10,000,000 depending upon the final terms of the contemplated bond offering. The loss will not consume working capital of the System.

On November 29, 1983, the Palm Beach County Board of County Commissioners authorized the issuance of not more than $29,365,000 of Palm Beach County Road Improvement Bonds. These bonds have not yet been issued.

South Palm Beach Utilities Corporation

Subsequent to September 30, 1983, the Board of County Commissioners and the Trustees for the shareholders of South Palm Beach Utilities Corporation entered into an agreement settling all disputes arising from their prior purchase agreement. In exchange for a payment of approximately $16,200,000, the County will be released from all past or future obligations under the purchase agreement. This agreement is subject to approval of the holders of beneficial interests of the Trust and the payment of the approximately $16,200,000. In accordance with generally accepted accounting principles, the amount paid will increase the carrying value of the plant, property and equipment originally acquired.

Subsequent to September 30, 1983, certain plant facilities, reflected in the September 30, 1983 balance sheet at a net carrying value of approximately $2,400,000 were returned to the developer who originally contributed them to the Water and Sewer Systems. The cost and accumulated depreciation were removed from the Systems' accounting records and contributed capital was charged for the net carrying value of the plant facilities.

Disposal of Sanitary Landfill

Effective October 1, 1983, the Board of County Commissioners transferred the ownership and operations of the Lantana Landfill, the Pahokee Landfill, the Cross State Landfill, substantially all tangible and personal property, and the management of the operations of the Dyer Boulevard Landfill to the Solid Waste Authority, a governmental unit created by Chapter 75-473, Laws of Florida as amended. The County retained cash and other receivables of $1,035,040 to extinguish current liabilities of $783,525

24. SUBSEQUENT EVENTS, Continued

Disposal of Sanitary Landfill, continued

that were not assumed. The Solid Waste Authority shall be entitled to all future revenues received at the subject landfills, and shall be responsible for all subsequent liabilities arising in connection with the landfills.

Because of the planned disposition, the Sanitary Landfill Fund established a 1983 reserve of $4,290,946 to provide for anticipated losses associated with the transfer. Consequently, the assets and liabilities involved in this transfer net to zero and are not shown on the balance sheet at September 30, 1983. Net assets with continuing value to the County not included in the transfer will be reclassified to the General Fund. During 1983, the Sanitary Landfill Fund incurred a profit of $356,693 before the provision for disposition which is considered a nonoperating item in the 1983 combined financial statements.

SUPPLEMENTAL DATA
TO COMBINED FINANCIAL STATEMENTS FOR ALL CONSTITUTIONAL OFFICERS

PALM BEACH COUNTY, FLORIDA

SUPPLEMENTAL DATA TO COMBINED FINANCIAL STATEMENTS

FOR ALL CONSTITUTIONAL OFFICERS

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PALM BEACH COUNTY, FLORIDA

COMBINING BALANCE SHEET
ALL GENERAL FUNDS

September 30, 1983

	Property Appraiser	Tax Collector	Sheriff
ASSETS			
Cash and short-term investments	$ 634,159	$ 3,334,441	$ 125,048
Receivables (net of allowance for uncollectibles):			
Accrued interest	-	3,992	-
Accounts	-	-	-
Other	-	-	-
Due from other County funds	179,024	384,792	471,539
Due from other governments	-	-	-
Investments	-	-	314,143
Inventory of materials, supplies and other	-	-	-
Other assets	-	-	-
Advances to other County funds	-	-	-
Total assets	$ 813,183	$ 3,723,225	$ 910,730
LIABILITIES			
Vouchers payable and accrued liabilities	$ 1,817	$ 111,420	$ 876,303
Due to other County funds	552,320	3,277,859	233,782
Due to other governments	80,022	333,946	-
Deferred revenue	-	-	-
Advances from other County funds	179,024	-	-
Total liabilities	813,183	3,723,225	1,110,085
FUND EQUITY			
Fund balance:			
Reserved for inventory	-	-	-
Other reserves	-	-	-
Unreserved			(199,355)
Total fund equity	-	-	(199,355)
Total liabilities and fund equity	$ 813,183	$ 3,723,225	$ 910,730

See accompanying notes.

Clerk of the Circuit Court	Board of County Commissioners	Eliminations	Total General Funds
$ 1,452,380	$ 17,270,715	$ -	$ 22,816,743
-	336,926	-	340,918
-	477,138	-	477,138
-	600	-	600
270,844	6,029,402	(3,278,547)	4,057,054
-	983	-	983
-	-	-	314,143
-	1,374,815	-	1,374,815
-	152,364	-	152,364
-	2,212,431	-	2,212,431
$ 1,723,224	$ 27,855,374	$ (3,278,547)	$ 31,747,189
$ 245,450	$ 5,509,392	$ -	$ 6,744,382
1,477,774	377,137	(3,278,547)	2,640,325
-	-	-	413,968
-	850,350	-	850,350
-	-	-	179,024
1,723,224	6,736,879	(3,278,547)	10,828,049
-	1,374,815	-	1,374,815
-	6,344,418	-	6,344,418
-	13,399,262	-	13,199,907
-	21,118,495	-	20,919,140
$ 1,723,224	$ 27,855,374	$ (3,278,547)	$ 31,747,189

PALM BEACH COUNTY, FLORIDA

COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS

September 30, 1983

	Sheriff	Board of County Commissioners	Total Special Revenue Funds
ASSETS			
Cash and short-term investments	$ 103,843	$ 25,309,546	$ 25,413,389
Receivables (net of allowance for uncollectibles):			
Accrued interest	-	740,571	740,571
Accounts	-	469,203	469,203
Other	-	25	25
Due from other County funds	119,948	1,513,224	1,633,172
Due from other governments	-	2,343,051	2,343,051
Inventory of materials, supplies and other	-	826,275	826,275
Other assets	-	1,748,299	1,748,299
Total assets	$ 223,791	$ 32,950,194	$ 33,173,985
LIABILITIES			
Vouchers payable and accrued liabilities	$ -	$ 3,606,316	$ 3,606,316
Contract retainage payable	-	21,752	21,752
Due to other County funds	184,526	730,559	915,085
Due to other governments	-	585,364	585,364
Deferred revenue	-	6,578,129	6,578,129
Notes payable	-	17,001	17,001
Total liabilities	184,526	11,539,121	11,723,647
FUND EQUITY			
Fund balance:			
Reserved for inventory	-	826,275	826,275
Other reserves	-	2,052,772	2,052,772
Unreserved	39,265	18,532,026	18,571,291
Total fund equity	39,265	21,411,073	21,450,338
Total liabilities and fund equity	$ 223,791	$ 32,950,194	$ 33,173,985

See accompanying notes.

PALM BEACH COUNTY, FLORIDA

COMBINING BALANCE SHEET - ALL INTERNAL SERVICE FUNDS

September 30, 1983

	Property Appraiser	Board of County Commissioners	Total Internal Service Funds
ASSETS			
Current assets:			
Cash and short-term investments	$ 924,794	$ 2,711,942	$ 3,636,736
Receivables (net of allowance for uncollectibles):			
Accrued interest	-	59,095	59,095
Accounts	-	5,037	5,037
Other	12,267	-	12,267
Due from other County funds	260,835	1,056,624	1,317,459
Due from other governments	-	26,883	26,883
Inventory of materials, supplies and other	-	423,841	423,841
Total current assets	1,197,896	4,283,422	5,481,318
Buildings	-	2,206,849	2,206,849
Furniture, fixtures and equipment	1,838,330	6,296,928	8,135,258
Accumulated depreciation	(362,013)	(4,234,422)	(4,596,435)
Total assets	$ 2,674,213	$ 8,552,777	$ 11,226,990
LIABILITIES			
Current liabilities:			
Vouchers payable and accrued liabilities	$ 56,531	$ 782,559	$ 839,090
Due to other County funds	923,552	41,645	965,197
Insurance claims payable	-	1,867,385	1,867,385
Notes payable	1,375,475	-	1,375,475
Advances from other County funds	318,655	-	318,655
Other liabilities	-	5,030	5,030
Total current liabilities	2,674,213	2,696,619	5,370,832
Total liabilities	2,674,213	2,696,619	5,370,832
FUND EQUITY			
Contributed capital:			
Other governments	-	1,741,716	1,741,716
Other County funds	-	403,644	403,644
Retained earnings:			
Unreserved	-	3,710,798	3,710,798
Total fund equity	-	5,856,158	5,856,158
Total liabilities and fund equity	$ 2,674,213	$ 8,552,777	$ 11,226,990

See accompanying notes.

PALM BEACH COUNTY, FLORIDA

COMBINING BALANCE SHEET
ALL EXPENDABLE TRUST FUNDS AND AGENCY FUNDS

September 30, 1983

	Expendable Trust Funds			
	Tax Collector	Sheriff	Clerk of the Circuit Court	Board of County Commissioners
ASSETS				
Cash and short-term investments	$ 89,290	$1,425,412	$ 200,051	$3,701,462
Receivables (net of allowance for uncollectibles):				
Accrued interest	-	-	-	36,515
Accounts	-	-	-	-
Due from other County funds	-	-	-	-
Investments	-	258,119	-	-
Other assets	-	-	-	-
Total assets	$ 89,290	$1,683,531	$ 200,051	$3,737,977
LIABILITIES				
Vouchers payable and accrued liabilities	$ -	$ 1,217	$ -	$ -
Due to other County funds	-	3,372	-	-
Due to other governments	-	-	-	-
Due to individuals	-	-	-	-
Insurance claims payable	-	22,500	-	-
Escrow reserve	-	124,488	-	-
Other liabilities	-	-	-	-
Total liabilities	-	151,577	-	-
FUND EQUITY				
Fund balance:				
Reserved	89,290	324,359	200,051	1,696,383
Unreserved	-	1,207,595	-	2,041,594
Total fund equity	89,290	1,531,954	200,051	3,737,977
Total liabilities and fund equity	$ 89,290	$1,683,531	$ 200,051	$3,737,977

See accompanying notes.

Total Expendable Trust Funds	Agency Funds				
	Tax Collector	Sheriff	Clerk of the Circuit Court	Board of County Commissioners	Total Agency Funds
$5,416,215	$3,080,356	$ 983,692	$3,200,276	$1,722,687	$8,987,011
36,515	-	-	-	25,049	25,049
-	-	60,955	-	10,474	71,429
-	-	126,693	28,348	-	155,041
258,119	-	-	-	-	-
-	-	-	196,892	-	196,892
$5,710,849	$3,080,356	$1,171,340	$3,425,516	$1,758,210	$9,435,422
$ 1,217	$ -	$ -	$ -	$ 5,185	$ 5,185
3,372	692,232	387,625	335,824	427,531	1,843,212
-	2,111,527	10	613,738	-	2,725,275
-	276,597	783,705	2,475,954	260,493	3,796,749
22,500	-	-	-	-	-
124,488	-	-	-	-	-
-	-	-	-	1,065,001	1,065,001
151,577	3,080,356	1,171,340	3,425,516	1,758,210	9,435,422
2,310,083	-	-	-	-	-
3,249,189	-	-	-	-	-
5,559,272	-	-	-	-	-
$5,710,849	$3,080,356	$1,171,340	$3,425,516	$1,758,210	$9,435,422

PALM BEACH COUNTY, FLORIDA

COMBINING BALANCE SHEET

ALL GENERAL FIXED ASSET ACCOUNT GROUPS

September 30, 1983

	Sheriff	Board of County Commissioners (Unaudited)	Total General Fixed Assets
ASSETS			
Land	$ -	$ 84,022,637	$ 84,022,637
Buildings	-	85,070,356	85,070,356
Improvements other than buildings	-	25,851,015	25,851,015
Furniture, fixtures and equipment	11,388,416	21,493,595	32,882,011
Books	-	3,302,898	3,302,898
Construction in progress	-	6,005,137	6,005,137
Total assets	$ 11,388,416	$225,745,638	$237,134,054
FUND EQUITY			
Investment in general fixed assets	$ 11,388,416	$225,745,638	$237,134,054
Total fund equity	$ 11,388,416	$225,745,638	$237,134,054

See accompanying notes.

PALM BEACH COUNTY, FLORIDA

COMBINING BALANCE SHEET

ALL GENERAL LONG-TERM DEBT ACCOUNT GROUPS

September 30, 1983

	Sheriff	Board of County Commissioners	Total General Long-Term Debt
ASSETS AND OTHER DEBITS			
Amount available in debt service funds	$ -	$ 4,167,686	$ 4,167,686
Amount to be provided for retirement of general long-term debt	908,887	110,660,629	111,569,516
Total assets	$ 908,887	$114,828,315	$115,737,202
LIABILITIES			
General long-term debt payable	$ 908,887	$114,828,315	$115,737,202
Total liabilities	$ 908,887	$114,828,315	$115,737,202

See accompanying notes.

PALM BEACH COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES - ALL EXPENDABLE TRUST FUNDS

For the fiscal year ended September 30, 1983

	Tax Collector	Sheriff	Board of County Commissioners	Clerk of the Circuit Court	Total Expendable Trust Funds
Revenue:					
Charges for services	$ -	$ -	$ 399,057	$ -	$ 399,057
Contributions	33,286	992,236	615,877	70,119	1,711,518
Miscellaneous - primarily interest	7,669	437,514	329,938	16,417	791,538
Total revenue	40,955	1,429,750	1,344,872	86,536	2,902,113
Expenditures:					
Current:					
General government	2,303	-	96,240	4,475	103,018
Public safety	-	1,204,476	-	-	1,204,476
Total expenditures	2,303	1,204,476	96,240	4,475	1,307,494
Excess of revenue over (under) expenditures	38,652	225,274	1,248,632	82,061	1,594,619
Other financing sources (uses):					
Operating transfers in	-	507,633	-	-	507,633
Total other financing sources	-	507,633	-	-	507,633
Excess of revenue and other sources over expenditures and other uses	38,652	732,907	1,248,632	82,061	2,102,252
Fund balance, October 1, 1982	50,638	799,047	2,489,345	117,990	3,457,020
Fund balance, September 30, 1983	$ 89,290	$1,531,954	$3,737,977	$ 200,051	$5,559,272

See accompanying notes.

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PALM BEACH COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - ALL GENERAL FUNDS
For the fiscal year ended September 30, 1983

	Property Appraiser		
	Budget	Actual	Variance - Favorable (Unfavorable)
Revenue:			
Taxes (net of discount)	$ -	$ -	$ -
Licenses and permits	-	-	-
Intergovernmental	5,036,446	5,145,118	108,672
Charges for services	-	49,327	49,327
Fines and forfeitures	-	-	-
Miscellaneous - primarily interest	-	66,834	66,834
Subtotal	5,036,446	5,261,279	224,833
Less 5% anticipated revenue	-	-	-
Amount to be remitted to funding entities	-	(677,869)	(677,869)
Total revenue	5,036,446	4,583,410	(453,036)
Expenditures:			
Current:			
General government	5,036,446	4,583,410	453,036
Public safety	-	-	-
Physical environment	-	-	-
Economic environment	-	-	-
Human resources	-	-	-
Culture and recreation	-	-	-
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	5,036,446	4,583,410	453,036
Excess revenue over (under) expenditures	-	-	-
Other financing sources (uses):			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Proceeds from long-term borrowings	-	-	-
Total other financing sources (uses)	-	-	-
Excess of revenue and other sources over (under) expenditures and other uses	$ -	-	$ -
Fund balance restated, October 1, 1982		-	
Increase (decrease) in reserve for inventory		-	
Fund balance, September 30, 1983		$ -	

See accompanying notes.

Tax Collector			Sheriff		
Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	* -	* -	-
6,326,233	6,985,685	659,452	-	-	-
-	-	-	-	-	-
230,000	264,984	34,984	292,056	292,056	-
6,556,233	7,250,669	694,436	292,056	292,056	-
-	-	-	-	-	-
(2,539,991)	(3,346,868)	(806,877)	-	-	-
4,016,242	3,903,801	(112,441)	292,056	292,056	-
4,016,242	3,903,801	112,441	-	-	-
-	-	-	30,595,750	29,987,939	607,811
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	489,303	(489,303)
-	-	-	-	98,856	(98,856)
4,016,242	3,903,801	112,441	30,595,750	30,576,098	19,652
-	-	-	(30,303,694)	(30,284,042)	19,652
-	-	-	*30,592,398	*30,651,265	58,867
-	-	-	-	(922,288)	(922,288)
-	-	-	-	1,152,190	1,152,190
-	-	-	30,592,398	30,881,167	288,769
$ -	-	$ -	$ 288,704	597,125	$ 308,421
	-			(796,480)	
	-			-	
	$ -			$ (199,355)	

*After reclassification of $30,592,398 in Public Safety amounts provided to the Sheriff by Board of County Commissioners.

Continued

PALM BEACH COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - ALL GENERAL FUNDS
For the fiscal year ended September 30, 1983

	Clerk of the Circuit Court		
	Budget	Actual	Variance - Favorable (Unfavorable)
Revenue:			
Taxes (net of discount)	$ -	$ -	$ -
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	3,199,404	3,955,238	755,834
Fines and forfeitures	-	-	-
Miscellaneous - primarily interest	183,427	118,423	(65,004)
Subtotal	3,382,831	4,073,661	690,830
Less 5% anticipated revenue	-	-	-
Amount to be remitted to funding entities	(765,127)	(1,467,905)	(702,778)
Total revenue	2,617,704	2,605,756	(11,948)
Expenditures:			
Current:			
General government	2,617,704	2,605,756	11,948
Public safety	-	-	-
Physical environment	-	-	-
Economic environment	-	-	-
Human resources	-	-	-
Culture and recreation	-	-	-
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	2,617,704	2,605,756	11,948
Excess revenue over (under) expenditures	-	-	-
Other financing sources (uses):			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Proceeds from long-term borrowings	-	-	-
Total other financing sources (uses)	-	-	-
Excess of revenue and other sources over (under) expenditures and other uses	$ -	-	$ -
Fund balance restated, October 1, 1982		-	
Increase (decrease) in reserve for inventory		-	
Fund balance, September 30, 1983		$ -	

See accompanying notes.

Board of County Commissioners			Eliminations	
Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual
$49,917,870	$47,652,380	$(2,265,490)	$ -	$ -
92,500	277,018	184,518	-	-
9,748,647	9,774,015	25,368	(4,586,738)	(4,586,738)
5,301,787	5,543,980	242,193	(3,039,416)	(3,039,416)
60,000	60,790	790	-	-
4,145,578	4,234,381	88,803	-	-
69,266,382	67,542,564	(1,723,818)	(7,626,154)	(7,626,154)
(3,379,364)	-	3,379,364	-	-
-	-	-	3,278,547	3,278,547
65,887,018	67,542,564	1,655,546	(4,347,607)	(4,347,607)
27,788,667	24,701,414	3,087,253	(4,347,607)	(4,347,607)
2,102,900	1,929,604	173,296	-	-
2,203,827	833,426	1,370,401	-	-
122,374	122,221	153	-	-
24,872,832	25,124,853	(252,021)	-	-
7,504,024	7,396,158	107,866	-	-
-	-	-	-	-
-	-	-	-	-
64,594,624	60,107,676	4,486,948	(4,347,607)	(4,347,607)
1,292,394	7,434,888	6,142,494	-	-
1,668,746	1,309,555	(359,191)	-	-
(9,866,126)	(7,482,154)	2,383,972	-	-
-	-	-	-	-
(8,197,380)	(6,172,599)	2,024,781	-	-
$(6,904,986)	1,262,289	$ 8,167,275	$ -	-
	19,447,898			-
	408,308			-
	$21,118,495			$ -

Continued

PALM BEACH COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - ALL GENERAL FUNDS
For the fiscal year ended September 30, 1983

	Total General Funds		
	Budget	Actual	Variance - Favorable (Unfavorable)
Revenue:			
Taxes (net of discount)	$49,917,870	$47,652,380	$(2,265,490)
Licenses and permits	92,500	277,018	184,518
Intergovernmental	10,198,355	10,332,395	134,040
Charges for services	11,788,008	13,494,814	1,706,806
Fines and forfeitures	60,000	60,790	790
Miscellaneous - primarily interest	4,851,061	4,976,678	125,617
Subtotal	76,907,794	76,794,075	(113,719)
Less 5% anticipated revenue	(3,379,364)	-	3,379,364
Amount to be remitted to funding entities	(26,571)	(2,214,095)	(2,187,524)
Total revenue	73,501,859	74,579,980	1,078,121
Expenditures:			
Current:			
General government	35,111,452	31,446,774	3,664,678
Public safety	32,698,650	31,917,543	781,107
Physical environment	2,203,827	833,426	1,370,401
Economic environment	122,374	122,221	153
Human resources	24,872,832	25,124,853	(252,021)
Culture and recreation	7,504,024	7,396,158	107,866)
Debt service:			
Principal retirement	-	489,303	(489,303)
Interest and fiscal charges	-	98,856	(98,856)
Total expenditures	102,513,159	97,429,134	5,084,025
Excess revenue over (under) expenditures	(29,011,300)	(22,849,154)	6,162,146
Other financing sources (uses):			
Operating transfers in	32,261,144	31,960,820	(300,324)
Operating transfers out	(9,866,126)	(8,404,442)	1,461,684
Proceeds from long-term borrowings	-	1,152,190	1,152,190
Total other financing (uses)	22,395,018	24,708,568	2,313,550
Excess of revenue and other sources over (under) expenditures and other uses	$(6,616,282)	1,859,414	$ 8,475,696
Fund balance restated, October 1, 1982		18,651,418	
Increase (decrease) in reserve for inventory		408,308	
Fund balance, September 30, 1983		$20,919,140	

See accompanying notes.

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PALM BEACH COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - ALL SPECIAL REVENUE FUNDS
For the fiscal year ended September 30, 1983

	Board of County Commissioners		
	Budget	Actual	Variance - Favorable (Unfavorable)
Revenue:			
Taxes (net of discount)	$49,225,046	$47,517,721	$(1,707,325)
Licenses and permits	4,134,500	5,041,996	907,496
Intergovernmental	40,781,211	30,041,643	(10,739,568)
Charges for services	4,380,066	4,470,972	90,906
Fines and forfeitures	2,410,000	2,899,592	489,592
Miscellaneous - primarily interest	5,078,685	5,009,843	(68,842)
Subtotal	106,009,508	94,981,767	(11,027,741)
Less 5% anticipated revenue	(2,557,633)	-	2,557,633
Total revenue	103,451,875	94,981,767	(8,470,108)
Expenditures:			
Current:			
General government	5,512,051	5,300,111	211,940
Public safety	*21,341,107	*19,940,446	1,400,661
Physical environment	6,701,501	699,948	6,001,553
Transportation	13,354,135	11,077,839	2,276,296
Economic environment	16,857,049	11,418,604	5,438,445
Human resources	8,755,196	6,784,844	1,970,352
Culture and recreation	4,232,293	3,749,335	482,958
Capital outlay	3,326,691	2,299,682	1,027,009
Debt service:			
Principal retirement	174,557	178,289	(3,732)
Interest and fiscal charges	57,638	50,129	7,509
Total expenditures	80,312,218	61,499,227	18,812,991
Excess revenue over (under) expenditures	23,139,657	33,482,540	10,342,883
Other financing sources (uses):			
Operating transfers in	3,521,771	3,397,092	(124,679)
Operating transfers out	*(34,195,094)	*(32,411,637)	1,783,457
Proceeds from long-term borrowings	-	585,486	585,486
Total other financing sources (uses)	(30,673,323)	(28,429,059)	2,244,264
Excess of revenue and other sources over (under) expenditures and other uses	$(7,533,666)	5,053,481	$12,587,147
Fund balance restated, October 1, 1982		16,380,826	
Increase (decrease) in reserve for inventory		(23,234)	
Fund balance, September 30, 1983		$21,411,073	

*After reclassification of $30,592,398 in Public Safety amounts provided to the Sheriff by Board of County Commissioners.

See accompanying notes.

Sheriff			Total Special Revenue Funds		
Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
$ -	$ -	$ -	$49,225,046	$47,517,721	$(1,707,325)
-	-	-	4,134,500	5,041,996	907,496
1,429,554	1,289,842	(139,712)	42,210,765	31,331,485	(10,879,280)
-	-	-	4,380,066	4,470,972	90,906
-	-	-	2,410,000	2,899,592	489,592
-	-	-	5,078,685	5,009,843	(68,842)
1,429,554	1,289,842	(139,712)	107,439,062	96,271,609	(11,167,453)
-	-	-	(2,557,633)	-	2,557,633
1,429,554	1,289,842	(139,712)	104,881,429	96,271,609	(8,609,820)
-	-	-	5,512,051	5,300,111	211,940
1,429,554	1,302,719	126,835	*22,770,661	*21,243,165	1,527,496
-	-	-	6,701,501	699,948	6,001,553
-	-	-	13,354,135	11,077,839	2,276,296
-	-	-	16,857,049	11,418,604	5,438,445
-	-	-	8,755,196	6,784,844	1,970,352
-	-	-	4,232,293	3,749,335	482,958
-	-	-	3,326,691	2,299,682	1,027,009
-	-	-	174,557	178,289	(3,732)
-	-	-	57,638	50,129	7,509
1,429,554	1,302,719	126,835	81,741,772	62,801,946	18,939,826
-	(12,877)	(12,877)	23,139,657	33,469,663	10,330,006
-	122,600	122,600	3,521,771	3,519,692	(2,079)
-	(122,600)	(122,600)	*(34,195,094)	*(32,534,237)	1,660,857
-	-	-	-	398,088	585,486
-	-	-	(30,673,323)	(28,429,059)	2,244,264
$ -	(12,877)	$ (12,877)	$(7,533,666)	5,040,604	$12,574,270
	52,142			16,432,968	
	-			(23,234)	
	$ 39,265			$21,450,338	

PALM BEACH COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUE, EXPENSES AND CHANGES IN RETAINED EARNINGS - ALL INTERNAL SERVICE FUNDS

For the fiscal year ended September 30, 1983

	Property Appraiser	Board of County Commissioners	Total Internal Service
Operating revenue:			
Charges for services	$ 2,298,223	$10,322,599	$12,620,822
Operating expenses:			
Transportation services	-	5,718,479	5,718,479
Data processing services	2,114,450	-	2,114,450
Self-insurance sevices	-	4,083,966	4,083,966
Depreciation	224,545	757,593	982,138
Total operating expenses	2,338,995	10,560,038	12,899,033
Operating loss	(40,772)	(237,439)	(278,211)
Nonoperating revenue:			
Interest income	40,772	328,496	369,268
Other	-	17,542	17,542
Total nonoperating revenue	40,772	346,038	386,810
Net income	-	108,599	108,599
Retained earnings restated, October 1, 1982	-	3,534,561	3,534,561
Add: Transfer of depreciation on contributed assets	-	67,638	67,638
Retained earnings, September 30, 1983	$ -	$ 3,710,798	$ 3,710,798

See accompanying notes.

PALM BEACH COUNTY, FLORIDA

COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION -
ALL INTERNAL SERVICE FUNDS

For the fiscal year ended September 30, 1983

	Property Appraiser	Board of County Commissioners	Total Internal Service
Sources of funds:			
Operations:			
Net income	$ -	$ 108,599	$ 108,599
Item not requiring outlay of funds:			
Depreciation	224,545	757,593	982,138
Loss on fixed asset disposals	-	54,076	54,076
Funds provided from operations	224,545	920,268	1,144,813
Capital contributions	-	452	452
Increase in notes payable	775,367	-	775,367
Advances from other county funds	33,042	-	33,042
Decrease in accrued interest receivable	-	38,134	38,134
Decrease in due from other County funds	13,717	360,014	373,731
Decrease in due from other government units	-	18,523	18,523
Decrease in inventory of materials	-	71,288	71,288
Increase in vouchers payable and accrued liabilities	7,970	133,570	141,540
Increase in due to other County funds	427,543	31,919	459,462
Increase in insurance claims payable	-	128,605	128,605
Total sources of funds	1,482,184	1,702,773	3,184,957
Uses of funds:			
Plant, property and equipment purchased	820,890	370,003	1,190,893
Decrease in other liabilities	-	23,230	23,230
Decrease in other long-term liabilities	-	7,065	7,065
Increase in due from other governments	-	34,076	34,076
Increase in accrued interest receivable	-	9,476	9,476
Increase in accounts receivable	-	4,333	4,333
Decrease in due to other County funds	-	10,347	10,347
Decrease in insurance claims payable	-	480,618	480,618
Other	3,904	-	3,904
Decrease in notes payable	229,154	-	229,154
Total uses of funds	1,053,948	939,148	1,993,096
Increase (decrease) in cash and short-term investments	$ 428,236	$ 763,625	$ 1,191,861

See accompanying notes.

PALM BEACH COUNTY, FLORIDA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

For the fiscal year ended September 30, 1983

	Balance 10/01/82	Additions	Deductions	Balance 09/30/83
Clerk of the Circuit Court				
Assets:				
Cash and short-term investments	$3,730,451	$ 78,636,634	$ 79,166,809	$3,200,276
Due from other County funds	14,852	235,521	222,025	28,348
Other assets - State Documentary Stamps	167,655	23,582,947	23,553,710	196,892
Total assets	$3,912,958	$102,455,102	$102,942,544	$3,425,516
Liabilities:				
Due to other County funds	$ 345,344	$ 4,224,481	$ 4,234,001	$ 335,824
Due to other governments	645,893	2,591,903	2,624,058	613,738
Due to individuals	2,921,721	20,868,463	21,314,230	2,475,954
Total liabilities	$3,912,958	$ 27,684,847	$ 28,172,289	$3,425,516
Tax Collector				
Assets:				
Cash	$3,248,693	$362,716,434	$362,884,771	$3,080,356
Total assets	$3,248,693	$362,716,434	$362,884,771	$3,080,356
Liabilities:				
Due to other County funds	$ 773,928	$ 94,364,469	$ 94,446,165	$ 692,232
Due to other governments	2,230,363	262,070,272	262,189,108	2,111,527
Due to individuals	244,402	5,561,429	5,529,234	276,597
Total liabilities	$3,248,693	$361,996,170	$362,164,507	$3,080,356

See accompanying notes.

	Balance 10/01/82	Additions	Deductions	Balance 09/30/83
Sheriff				
Assets:				
Cash and short-term investments	$1,037,649	$ 7,899,281	$ 7,953,238	$ 983,692
Accounts receivable		60,955	-	60,955
Due from other County funds	-	126,693	-	126,693
Due from other governments	9,598	17,181	26,779	-
Total assets	$1,047,247	$ 8,104,110	$ 7,980,017	$1,171,340
Liabilities:				
Due to other County funds	$ 500,405	$ 3,044,120	$ 3,156,900	$ 387,625
Due to other governments	134	75,057	75,181	10
Due to individuals	546,708	3,505,588	3,268,591	783,705
Total liabilities	$1,047,247	$ 6,624,765	$ 6,500,672	$1,171,340

Continued

PALM BEACH COUNTY, FLORIDA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

For the fiscal year ended September 30, 1983

	Balance 10/01/82	Additions	Deductions	Balance 09/30/83
Board of County Commissioners				
Cash and short-term investments	$1,050,495	$ 3,299,467	$ 2,627,275	$1,722,687
Receivables (net of allowance for uncollectibles):				
Accrued interest	28,123	25,049	28,123	25,049
Accounts	20,236	10,473	20,235	10,474
Due from other County funds	177,938	-	177,938	-
Total assets	$1,276,792	$ 3,334,989	$ 2,853,571	$1,758,210
Vouchers payable and accrued liabilities	$ 22,779	$ 82,707	$ 100,301	$ 5,185
Due to other County funds	626,487	1,109,959	1,308,915	427,531
Due to individuals	343,570	676,333	759,410	260,493
Other liabilities	283,956	1,419,411	638,366	1,065,001
Total liabilities	$1,276,792	$ 3,288,410	$ 2,806,992	$1,758,210

See accompanying notes.

Continued

Total Agency Funds	Balance 10/01/82	Additions	Deductions	Balance 09/30/83
Assets:				
Cash and short-term investments	$9,067,288	$452,551,816	$452,632,093	$8,987,011
Receivables (net of allowance for uncollectibles):				
Accrued interest	28,123	25,049	28,123	25,049
Accounts	20,236	71,428	20,235	71,429
Due from other County funds	192,790	362,214	399,963	155,041
Due from other governments	9,598	17,181	26,779	-
Other assets	167,655	23,582,947	23,553,710	196,892
Total assets	$9,485,690	$476,610,635	$476,660,903	$9,435,422
Liabilities:				
Vouchers payable and accrued liabilities	$ 22,779	$ 82,707	$ 100,301	$ 5,185
Due to other County funds	2,246,164	102,743,029	103,145,981	1,843,212
Due to other governments	2,876,390	264,737,232	264,888,347	2,725,275
Due to individuals	4,056,401	30,611,813	30,871,465	3,796,749
Other liabilities	283,956	1,419,411	638,366	1,065,001
Total liabilities	$9,485,690	$399,594,192	$399,644,460	$9,435,422

SUPPLEMENTAL DATA
BOARD OF COUNTY COMMISSIONERS

PALM BEACH COUNTY, FLORIDA

SUPPLEMENTAL DATA

BOARD OF COUNTY COMMISSIONERS

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PALM BEACH COUNTY

BOARD OF COUNTY COMMISSIONERS

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

September 30, 1983

	Governmental Fund Types				
	General	Special Revenue	Debt Service	Capital Project	Special Assessment
ASSETS AND OTHER DEBITS					
Cash and short-term investments	$17,270,715	$25,309,546	$5,117,901	$31,686,526	$3,659,663
Receivables (net of allowance for uncollectibles):					
Accrued interest	336,926	740,571	125,679	388,089	53,449
Accounts	477,138	469,203	2,062	159,557	131
Special assessments	-	-	-	-	1,150,176
Other	600	25	-	-	-
Due from other County funds	6,029,402	1,513,224	4,468	91,969	-
Due from other governments	983	2,343,051	15,673	312,961	-
Inventory of materials, supplies and other	1,374,815	826,275	-	-	-
Deferred charges	-	-	-	-	-
Other assets	152,364	1,748,299	-	35,649	-
Advances to other County funds	2,212,431	-	-	-	-
Restricted assets:					
Cash and investments	-	-	-	-	-
Other	-	-	-	-	-
Land	-	-	-	-	-
Buildings	-	-	-	-	-
Utility Plant in service	-	-	-	-	-
Improvements other than buildings	-	-	-	-	-
Furniture, fixtures and equipment	-	-	-	-	-
Books	-	-	-	-	-
Accumulated depreciation	-	-	-	-	-
Construction in progress	-	-	-	-	-
Amount available in debt service funds	-	-	-	-	-
Amount to be provided for retirement of general long-term debt	-	-	-	-	-
Total assets	$27,855,374	$32,950,194	$5,265,783	$32,674,751	$4,863,419

See accompanying notes.

Proprietary Fund Types		Fiduciary Fund Types		Account Groups		
Enterprise	Internal Service	Expendable Trust	Agency	General Fixed Assets (Unaudited)	General Long-Term Debt	Totals (Memorandum Only)
$ 9,282,861	$ 2,711,942	$3,701,462	$1,722,687	$ -	$ -	$100,463,303
302,163	59,095	36,515	25,049	-	-	2,067,536
2,838,698	5,037	-	10,474	-	-	3,962,300
-	-	-	-	-	-	1,150,176
-	-	-	-	-	-	625
49,112	1,056,624	-	-	-	-	8,744,799
1,643,545	26,883	-	-	-	-	4,343,096
940,684	423,841	-	-	-	-	3,565,615
1,819,646	-	-	-	-	-	1,819,646
286,050	-	-	-	-	-	2,222,362
-	-	-	-	-	-	2,212,431
28,571,147	-	-	-	-	-	28,571,147
4,813,564	-	-	-	-	-	4,813,564
12,553,694	-	-	-	84,022,637	-	96,576,331
16,590,728	2,206,849	-	-	85,070,356	-	103,867,933
132,030,156	-	-	-	-	-	132,030,156
18,619,411	-	-	-	25,851,015	-	44,470,426
8,866,170	6,296,928	-	-	21,493,595	-	36,656,693
-	-	-	-	3,302,898	-	3,302,898
(32,289,385)	(4,234,422)	-	-	-	-	(36,523,807)
17,038,402	-	-	-	6,005,137	-	23,043,539
-	-	-	-	-	4,167,686	4,167,686
-	-	-	-	-	110,660,629	110,660,629
$223,956,646	$ 8,552,777	$3,737,977	$1,758,210	$225,745,638	$114,828,315	$682,189,084

PALM BEACH COUNTY

BOARD OF COUNTY COMMISSIONERS

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

September 30, 1983

	Governmental Fund Types				
	General	Special Revenue	Debt Service	Capital Project	Special Assessment
LIABILITIES					
Vouchers payable and accrued liabilities	$5,509,392	$ 3,606,316	$ 398,187	$1,152,626	$73,198
Contract retainage payable	-	21,752	-	1,635,860	19,631
Due to other County funds	377,137	730,559	34,000	303,812	1,133
Due to other governments	-	585,364	-	-	-
Due to individuals	-	-	-	-	-
Due to South Palm Beach Utilities Corporation	-	-	-	-	-
Insurance claims payable	-	-	-	-	-
Deferred revenue	850,350	6,578,129	-	-	-
Other liabilities	-	-	-	-	-
Notes payable	-	17,001	-	-	-
Current portion of long-term debt	-	-	-	-	-
Payable from restricted assets:					
Customers' deposits	-	-	-	-	-
Deferred gain on sale of land	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Construction contracts	-	-	-	-	-
Other	-	-	-	-	-
Advances from other County funds	-	-	-	-	-
Revenue bonds and loans payable, long-term	-	-	-	-	-
Matured bonds and interest payable	-	-	665,910	-	-
General long-term debt payable	-	-	-	-	-
Other long-term liabilities	-	-	-	-	-
Total liabilities	$6,736,879	$11,539,121	$1,098,097	$3,092,298	$93,962

See accompanying notes.

Proprietary Fund Types		Fiduciary Fund Types		Account Groups		
Enterprise	Internal Service	Expendable Trust	Agency	General Fixed Assets (Unaudited)	General Long-Term Debt	Totals (Memorandum Only)
$ 2,520,745	$ 782,559	$ -	$ 5,185	$ -	$ -	$ 14,048,208
-	-	-	-	-	-	1,677,243
602,139	41,645	-	427,531	-	-	2,517,956
103,550	-	-	-	-	-	688,914
-	-	-	260,493	-	-	260,493
2,712,516	-	-	-	-	-	2,712,516
-	1,867,385	-	-	-	-	1,867,385
662,367	-	-	-	-	-	8,090,846
1,289,118	5,030	-	1,065,001	-	-	2,359,149
-	-	-	-	-	-	17,001
180,000	-	-	-	-	-	180,000
1,551,801	-	-	-	-	-	1,551,801
3,014,234	-	-	-	-	-	3,014,234
969,958						969,958
1,201,399	-	-	-	-	-	1,201,399
995,458	-	-	-	-	-	995,458
1,714,752	-	-	-	-	-	1,714,752
54,668,617	-	-	-	-	-	54,668,617
-	-	-	-	-	-	665,910
-	-	-	-	-	114,828,315	114,828,315
271,780	-	-	-	-	-	271,780
$72,458,434	$2,696,619	$ -	$1,758,210	$ -	$114,828,315	$214,301,935

Continued

PALM BEACH COUNTY

BOARD OF COUNTY COMMISSIONERS

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

September 30, 1983

	Governmental Fund Types				
	General	Special Revenue	Debt Service	Capital Project	Special Assessment
FUND EQUITY					
Contributed capital:					
Developers and customers	$ -	$ -	$ -	$ -	$ -
Other governments	-	-	-	-	-
Other County funds	-	-	-	-	-
Connection fees	-	-	-	-	-
Investment in general fixed assets	-	-	-	-	-
Retained earnings:					
Reserved:					
Revenue bond debt service	-	-	-	-	-
Construction	-	-	-	-	-
Other	-	-	-	-	-
Unreserved	-	-	-	-	-
Fund balances:					
Reserved for debt service	-	-	4,167,686	-	-
Reserved for inventory	1,374,815	826,275	-	-	-
Other reserves	6,344,418	2,052,772	-	35,649	966,339
Unreserved	13,399,262	18,532,026	-	29,546,804	3,803,118
Total fund equity	21,118,495	21,411,073	4,167,686	29,582,453	4,769,457
Total liabilities and fund equity	$27,855,374	$32,950,194	$5,265,783	$32,674,751	$4,863,419

See accompanying notes.

Proprietary Fund Types		Fiduciary Fund Types		Account Groups		
Enterprise	Internal Service	Expendable Trust	Agency	General Fixed Assets (Unaudited)	General Long-Term Debt	Totals (Memorandum Only)
$ 63,215,291	$ -	$ -	$ -	$ -	$ -	$ 63,215,291
43,677,841	1,741,716	-	-	-	-	45,419,557
556,646	403,644	-	-	-	-	960,290
-	-	-	-	-	-	-
-	-	-	-	225,745,638	-	225,745,638
7,533,007	-	-	-	-	-	7,533,007
11,538,972	-	-	-	-	-	11,538,972
6,579,882	-	-	-	-	-	6,579,882
18,396,573	3,710,798	-	-	-	-	22,107,371
-	-	-	-	-	-	4,167,686
-	-	-	-	-	-	2,201,090
-	-	1,696,383	-	-	-	11,095,561
-	-	2,041,594	-	-	-	67,322,804
151,498,212	5,856,158	3,737,977	-	225,745,638	-	467,887,149
$223,956,646	$ 8,552,777	$3,737,977	$1,758,210	$225,745,638	$114,828,315	$682,189,084

PALM BEACH COUNTY, FLORIDA
BOARD OF COUNTY COMMISSIONERS
COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS

For the fiscal year ended September 30, 1983

	General	Special Revenue	Debt Service
Revenue:			
Taxes (net of discount)	$47,652,380	$ 47,517,721	$ 4,519,709
Special assessments levied	-	-	-
Licenses and permits	277,018	5,041,996	-
Intergovernmental	9,774,015	30,041,643	446,500
Charges for services	5,543,980	4,470,972	-
Fines and forfeitures	60,790	2,899,592	-
Contributions	-	-	-
Miscellaneous-primarily interest	4,234,381	5,009,843	618,998
Total revenue	67,542,564	94,981,767	5,585,207
Expenditures:			
Current:			
General government	24,701,414	5,300,111	-
Public safety	1,929,604	50,532,844	-
Physical environment	833,426	699,948	-
Transportation	-	11,077,839	-
Economic environment	122,221	11,418,604	-
Human resources	25,124,853	6,784,844	-
Culture and recreation	7,396,158	3,749,335	-
Capital outlay	-	2,299,682	-
Debt service:			
Principal retirement	-	178,289	31,370,000
Interest and fiscal charges	-	50,129	8,359,267
Total expenditures	60,107,676	92,091,625	39,729,267
Excess of revenue over (under) expenditures	7,434,888	2,890,142	(34,144,060)
Other financing sources (uses):			
Operating transfers in	1,309,555	3,397,092	4,130,001
Operating transfers out	(7,482,154)	(1,819,239)	(336,808)
Proceeds from long-term borrowings	-	585,486	29,894,634
Total other financing sources (uses)	(6,172,599)	2,163,339	33,687,827
Excess of revenue and other financing sources over (under) expenditures and other financing uses	1,262,289	5,053,481	(456,233)
Fund balance restated Oct. 1, 1982	19,447,898	16,380,826	4,623,919
Increase (decrease) in reserve for inventory	408,308	(23,234)	-
Fund balance, September 30, 1983	$21,118,495	$ 21,411,073	$ 4,167,686

See accompanying notes.

Capital Project	Special Assessment	Expendable Trust	Totals (Memorandum Only)
$ 5,301,109	$ -	$ -	$104,990,919
-	3,904,765	-	3,904,765
26,343	-	-	5,345,357
10,496,225	-	-	50,758,383
-	-	399,057	10,414,009
15,235	-	-	2,975,617
-	-	615,877	615,877
4,344,065	297,816	329,938	14,835,041
20,182,977	4,202,581	1,344,872	193,839,968
-	407	96,240	30,098,172
-	-	-	52,462,448
-	-	-	1,533,374
-	-	-	11,077,839
-	-	-	11,540,825
-	-	-	31,909,697
-	-	-	11,145,493
24,702,979	554,922	-	27,557,583
-	-	-	31,548,289
-	-	-	8,409,396
24,702,979	555,329	96,240	217,283,116
(4,520,002)	3,647,252	1,248,632	(23,443,148)
675,471	20,000	-	9,532,119
(944,926)	(20,000)	-	(10,603,127)
1,536,132	-	-	32,016,252
	-		
1,266,677	-	-	30,945,244
(3,253,325)	3,647,252	1,248,632	7,502,096
32,835,778	1,122,205	2,489,345	76,899,971
-	-	-	385,074
$29,582,453	$4,769,457	$3,737,977	$ 84,787,141

PAIM BEACH COUNTY, FLORIDA

BOARD OF COUNTY COMMISSIONERS

COMBINED STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND

BALANCES - BUDGET AND ACTUAL - ALL GOVERNMENTAL FUND TYPES

For the fiscal year ended September 30, 1983

	General Fund		
	Budget	Actual	Favorable (Unfavorable) Variance
Revenue:			
Taxes (net of discount)	$49,917,870	$47,652,380	$(2,265,490)
Special assessments levied	-	-	-
Licenses and permits	92,500	277,018	184,518
Intergovernmental	9,748,647	9,774,015	25,368
Charges for services	5,301,787	5,543,980	242,193
Fines and forfeitures	60,000	60,790	790
Miscellaneous-primarily interest	4,145,578	4,234,381	88,803
Subtotal	69,266,382	67,542,564	(1,723,818)
Less 5% anticipated revenue	(3,379,364)	-	3,379,364
Total revenue	65,887,081	67,542,564	1,655,546
Expenditures:			
Current:			
General government	27,788,667	24,701,414	3,087,253
Public safety	2,102,900	1,929,604	173,296
Physical environment	2,203,827	833,426	1,370,401
Transportation	-	-	-
Economic environment	122,374	122,221	153
Human resources	24,872,832	25,124,853	(252,021)
Culture and recreation	7,504,024	7,396,158	107,866
Capital outlay	-	-	-
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	64,594,624	60,107,676	4,486,948
Excess of revenue over (under) expenditures	1,292,394	7,434,888	6,142,494
Other financing sources (uses):			
Operating transfers in	1,668,746	1,309,555	(359,191)
Operating transfers out	(9,866,126)	(7,482,154)	2,383,972
Proceeds from long-term borrowings	-	-	-
Total other financing sources (uses)	(8,197,380)	(6,172,599)	2,024,781
Excess of revenue and other sources over (under) expenditures and other uses	$(6,904,986)	1,262,289	$ 8,167,275
Fund balance restated, Oct 1, 1982		19,447,898	
Increase (decrease) in reserve		408,308	
Fund balance, September 30,1983		$21,118,495	

See accompanying notes.

Special Revenue Funds			Debt Service Funds		
Budget	Actual	Favorable (Unfavorable) Variance	Budget	Actual	Favorable (Unfavorable) Variance
$ 49,225,046	$ 47,517,721	$(1,707,325)	$ 4,715,140	$ 4,519,709	$ (195,431)
–	–	–	–	–	–
4,134,500	5,041,996	907,496	–	–	–
40,781,211	30,041,643	(10,739,568)	446,500	446,500	–
4,380,066	4,470,972	90,906	–	–	–
2,410,000	2,899,592	489,592	–	–	–
5,078,685	5,009,843	(68,842)	433,495	618,998	185,503
106,009,508	94,981,767	(11,027,741)	5,595,135	5,585,207	(9,928)
(2,557,633)	–	2,557,633	(249,409)	–	249,409
103,451,875	94,981,767	(8,470,108)	5,345,726	5,585,207	239,481
5,512,051	5,300,111	211,940	–	–	–
51,933,505	50,532,844	1,400,661	–	–	–
6,701,501	699,948	6,001,553	–	–	–
13,354,135	11,077,839	2,276,296	–	–	–
16,857,049	11,418,604	5,438,445	–	–	–
8,755,196	6,784,844	31,909,697	–	–	–
4,232,293	3,749,335	482,958	–	–	–
3,326,691	2,299,682	1,027,009	–	–	–
174,557	178,289	(3,732)	31,370,000	31,370,000	–
57,638	50,129	7,509	8,554,300	8,359,267	195,033
110,904,616	92,091,625	18,812,991	39,924,300	39,729,267	195,033
(7,452,741)	2,890,142	10,342,883	(34,578,574)	(34,144,060)	434,514
3,521,771	3,397,092	(124,679)	4,524,669	4,130,001	(394,668)
(3,602,696)	(1,819,239)	1,783,457	(350,040)	(336,808)	13,232
–	585,486	585,486	34,437,612	29,894,634	(4,542,978)
(80,925)	2,163,339	2,244,264	38,612,241	33,687,827	(4,924,414)
$ (7,533,666)	5,053,481	$12,587,147	$ 4,033,667	(456,233)	$(4,489,900)
	16,380,826			4,623,919	
	(23,234)			–	
	$ 21,411,073			$ 4,167,686	

Continued

PALM BEACH COUNTY

BOARD OF COUNTY COMMISSIONERS

COMBINED STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND

BALANCES - BUDGET AND ACTUAL - ALL GOVERNMENTAL FUND TYPES

For the fiscal year ended Septmeber 30, 1983

	Capital Project Funds		
	Budget	Actual	Favorable (Unfavorable) Variance
Revenue:			
Taxes (net of discount)	$ 5,575,503	$ 5,301,109	$ (274,394)
Special assessments levied	-	-	-
Licenses and permits	-	26,343	26,343
Intergovernmental	12,166,242	10,496,225	(1,670,017)
Charges for services	-	-	-
Fines and forfeitures	9,735	15,235	5,500
Miscellaneous-primarily interest	5,361,396	4,344,065	(1,017,331)
Subtotal	23,112,876	20,182,977	(2,929,899)
Less 5% anticipated revenue	(513,248)	-	513,248
Total revenue	22,599,628	20,182,977	(2,416,651)
Expenditures:			
Current:			
General government	-	-	-
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human resources	-	-	-
Culture and recreation	-	-	-
Capital outlay	58,212,976	24,702,979	33,509,997
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	58,212,976	24,702,979	33,509,997
Excess of revenue over (under) expenditures	(35,613,348)	(4,520,002)	31,093,346
Other financing sources (uses):			
Operating transfers in	2,926,088	675,471	(2,250,617)
Operating transfers out	(2,127,796)	(944,926)	1,182,870
Proceeds from long-term borrowings	1,728,816	1,536,132	(192,684)
Total other financing sources (uses)	2,527,108	1,266,677	(1,260,431)
Excess of revenue and other sources over (under) expenditures and other uses	$(33,086,240)	(3,253,325)	$29,832,915
Fund balance restated, Oct. 1, 1982		32,835,778	
Increase (decrease) in reserve		-	
Fund balance, September 30,1983		$29,582,453	

See accompanying notes.

Special Assessment Funds Budgetary Basis			Totals (Memorandum Only)		
Budget	Actual	Favorable (Unfavorable) Variance	Budget	Actual	Favorable (Unfavorable) Variance
$3,359,420	$3,160,816	$ (198,604)	$ 112,792,979	$108,151,735	$(4,641,244)
102,000	159,077	57,077	102,000	159,077	57,077
–	–	–	4,227,000	5,345,357	1,118,357
–	–	–	63,142,600	50,758,383	(12,384,217)
–	–	–	9,681,853	10,014,952	333,099
–	–	–	2,479,735	2,975,617	495,882
565,604	301,868	(263,736)	15,584,758	14,509,155	(1,075,603)
4,027,024	3,621,761	(405,263)	208,010,925	191,914,276	(16,096,649)
(181,702)	–	181,702	(6,881,356)	–	6,881,356
3,845,322	3,621,761	(223,561)	201,129,569	191,914,276	(9,215,293)
14,561	4,468	10,093	33,315,279	30,005,993	3,309,286
–	–	–	54,036,405	52,462,448	1,573,957
–	–	–	8,905,328	1,533,374	7,371,954
–	–	–	13,354,135	11,077,839	2,276,296
–	–	–	16,979,423	11,540,825	5,438,598
–	–	–	33,628,028	31,909,697	1,718,331
–	–	–	11,736,317	11,145,493	590,824
3,830,836	554,922	3,275,914	65,370,503	27,557,583	37,812,920
–	–	–	31,544,557	31,548,289	(3,732)
–	–	–	8,611,938	8,409,396	202,542
3,845,397	559,390	3,286,007	277,481,913	217,190,937	60,290,976
(75)	3,062,371	3,062,446	(76,352,344)	(25,276,661)	51,075,683
4,822	20,000	15,178	12,646,096	9,532,119	(3,113,977)
–	(20,000)	(20,000)	15,946,658	10,603,127	5,343,531
–	–	–	36,166,428	32,016,252	(4,150,176)
4,822	–	(4,822)	32,865,866	30,945,244	(1,920,622)
$ 4,747	3,062,371	$3,057,624	$ (43,486,478)	5,668,583	$49,155,061
	556,911			73,845,332	
	–			385,074	
	$3,619,282			$ 79,898,989	

PALM BEACH COUNTY

BOARD OF COUNTY COMMISSIONERS

COMBINING BALANCE SHEET - PROPRIETARY FUNDS

September 30, 1983

	Enterprise Funds				
ASSETS	Airport	Water & Sewer	Transportation Authority	Sanitary Landfill	Total Enterprise
Current assets:					
Cash and short-term investments	$ 4,970,572	$ 3,166,267	$ 410,284	$ 735,738	$ 9,282,861
Receivables (net of allowance for uncollectibles):					
Accrued interest	149,796	115,852	-	36,515	302,163
Accounts	851,345	1,853,426	42,228	91,699	2,838,698
Due from other County funds	57	45,132	-	3,923	49,112
Due from other governments	1,370,460	9,481	96,439	167,165	1,643,545
Inventory of materials, supplies and other	101,093	571,933	267,658	-	940,684
Other assets	-	-	286,050	-	286,050
Total current assets	7,443,323	5,762,091	1,102,659	1,035,040	15,343,113
Deferred charges	-	1,819,646	-	-	1,819,646
Restricted assets:					
Cash and investments	3,804,388	24,766,759	-	-	28,571,147
Other	4,539,562	274,002	-	-	4,813,564
Land	9,646,326	2,907,368	-	-	12,553,694
Buildings	15,095,532	546,514	948,682	-	16,590,728
Utility plants in service	-	132,030,156	-	-	132,030,156
Improvements other than buildings	18,619,411	-	-	-	18,619,411
Furniture, fixtures and equipment	1,279,931	933,514	6,652,725	-	8,866,170
Accumulated depreciation	(16,048,857)	(13,631,125)	(2,609,403)	-	(32,289,385)
Construction in progress	411,924	16,626,478	-	-	17,038,402
Total assets	$ 44,791,540	$172,035,403	$ 6,094,663	$ 1,035,040	$223,956,646

See accompanying notes.

Internal Service Funds				
Motor Pool	Casualty Self-Insurance	Employee Health Insurance	Worker's Compensation Insurance	Total Internal Service
$ 306,995	$1,161,266	$ 292,678	$ 951,003	$ 2,711,942
11,819	21,874	6,703	18,699	59,095
44	-	1,642	3,351	5,037
1,010,854	-	42,635	3,135	1,056,624
26,883	-	-	-	26,883
423,841	-	-	-	423,841
-	-	-	-	-
1,780,436	1,183,140	343,658	976,188	4,283,422
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
2,182,444	-	-	24,405	2,206,849
-	-	-	-	-
-	-	-	-	-
6,273,102	179	-	23,647	6,296,928
(4,216,616)	(179)	-	(17,627)	(4,234,422)
-	-	-	-	-
$ 6,019,366	$1,183,140	$ 343,658	$1,006,613	$ 8,552,777

Continued

PALM BEACH COUNTY

BOARD OF COUNTY COMMISSIONERS

COMBINING BALANCE SHEET - PROPRIETARY FUNDS

September 30, 1983

	Enterprise Funds				
LIABILITIES	Airport	Water & Sewer	Transportation Authority	Sanitary Landfill	Total Enterprise
Current liabilities:					
Vouchers payable and accrued liabilities	$ 380,483	$ 1,130,388	$ 417,471	$ 592,403	$ 2,520,745
Due to other County funds	239,404	171,613	-	191,122	602,139
Due to other governments	-	103,550	-	-	103,550
Insurance claims payable	-	-	-	-	-
Deferred revenue	73,492	588,875	-	-	662,367
Other liabilities	675,135	613,983	-	-	1,289,118
Due to South Palm Beach Utilities corporation	-	2,712,516	-	-	2,712,516
Current portion of long-term debt	-	180,000	-	-	180,000
Total current liabilities	1,368,514	5,500,925	417,471	783,525	8,070,435
Payable from restricted assets:					
Customers' deposits	-	1,551,801	-	-	1,551,801
Deferred gain on sale of land	3,014,234	-	-	-	3,014,234
Construction contracts	242,674	958,725	-	-	1,201,399
Other	-	995,458	-	-	995,458
Advances from other County funds	-	-	1,714,752	-	1,714,752
Revenue bonds and loans payable, long-term	-	54,668,617	-	-	54,668,617
Deferred revenue	-	969,958	-	-	969,958
Other long-term liabilities	-	260,650	11,130	-	271,780
Total liabilities	4,625,422	64,906,134	2,143,353	783,525	72,458,434

See accompanying notes.

Internal Service Funds				
Motor Pool	Casualty Self-Insurance	Employee Health Insurance	Worker's Compensation Insurance	Total Internal Service
$677,524	$ 6,026	$ 694	$ 98,315	$ 782,559
33,364	141	306	7,834	41,645
-	-	-	-	-
-	677,538	396,099	793,748	1,867,385
-	-	-	-	-
5,030	-	-	-	5,030
-	-	-	-	-
-	-	-	-	-
715,918	683,705	397,099	899,897	2,696,619
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
$715,918	$683,705	$397,099	$899,892	$2,696,619

Continued

PALM BEACH COUNTY

BOARD OF COUNTY COMMISSIONERS

COMBINING BALANCE SHEET - PROPRIETARY FUNDS

September 30, 1983

	Enterprise Funds				
FUND EQUITY	Airport	Water & Sewer	Transportation Authority	Sanitary Landfill	Total Enterprise
Contributed capital:					
Developers and customers	$ 250,000	$ 62,965,291	$ -	$ -	$ 63,215,291
Other governments	21,581,164	17,604,041	4,492,636	-	43,677,841
Other County funds	-	-	556,646	-	556,646
Total contributed capital	21,831,164	80,569,332	5,049,282	-	107,449,778
Retained earnings:					
Reserved:					
Revenue bond debt service	-	7,533,007	-	-	7,533,007
Construction	5,087,042	6,451,930	-	-	11,538,972
Other	-	6,579,882	-	-	6,579,882
Unreserved	13,247,912	5,995,118	(1,097,972)	251,515	18,396,573
Total retained earnings (deficit)	18,334,954	26,559,937	(1,097,972)	251,515	44,048,434
Total fund equity	40,166,118	107,129,269	3,951,310	251,515	151,498,212
Total liabilities and fund equity	$44,791,540	$172,035,403	$ 6,094,663	$1,035,040	$223,956,646

See accompanying notes.

Internal Service Funds				
Motor Pool	Casualty Self-Insurance	Employee Health Insurance	Worker's Compensation Insurance	Total Internal Service Funds
$ -	$ -	$ -	$ -	$ -
1,741,716	-	-	-	1,741,716
403,192	-	-	452	403,644
2,144,908	-	-	452	2,145,360
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
3,158,540	499,435	(53,441)	106,264	3,710,798
3,158,540	499,435	(53,441)	106,264	3,710,798
5,303,448	499,435	(53,441)	106,264	5,856,158
$6,019,366	$1,183,140	$343,658	$1,006,613	$ 8,552,777

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS
COMBINING STATEMENT OF REVENUE, EXPENSES AND CHANGES IN RETAINED EARNINGS (DEFICIT) - PROPRIETARY FUNDS
For the fiscal year ended September 30, 1983

	Enterprise Funds				
	Airport	Water & Sewer	Transportation Authority	Sanitary Landfill	Total Enterprise
Operating revenue:					
Charges for services	$ 9,360,071	$13,759,401	$ 1,315,936	$4,687,557	$29,122,965
Operating expenses:					
Water and sewer	-	9,674,061	-	-	9,674,061
Aviation support	5,790,961	-	-	-	5,790,961
Transportation services	-	-	4,557,911		4,557,911
Landfill operations	-	-	-	4,288,493	4,288,493
Self-insurance services	-	-	-	-	-
Depreciation	1,764,016	3,141,435	590,441	397,045	5,892,937
Total operating expenses	7,554,977	12,815,496	5,148,352	4,685,538	30,204,363
Operating income (loss)	1,805,094	943,905	(3,832,416)	2,019	(1,081,398)
Non-operating income (expenses):					
Operating grants	-	-	1,805,338	-	1,805,338
Interest income	867,488	3,101,286	2,550	278,492	4,249,816
Tap-in fees	-	-	-	-	-
Gain on sale of land	845,912	-	-	-	845,912
Guaranteed revenue	-	2,082,543	-	-	2,082,543
Interest expense	-	(5,341,353)	-	-	(5,341,353)
Other	823,678	267,663	-	78,101	1,169,442
Total non-operating income	2,537,078	110,139	1,807,888	356,593	4,811,698
Discontinued Operations:					
Loss on Disposal of Sanitary Landfill	-	-	-	(4,290,946)	(4,290,946)
Operating transfers in	-	-	1,426,796	-	1,426,796
Net income (loss)	4,342,172	1,054,044	(597,732)	(3,932,334)	866,150
Retained earnings, restated October 1, 1982	13,451,505	24,762,982	(1,090,681)	4,225,104	41,348,910
Residual equity transfer from Sanitary Landfill to General Fixed Asset Account Group	-	-	-	(41,255)	(41,255)
Add: Transfer of depreciation on contributed assets	541,277	742,911	590,441	-	1,874,629
Retained earnings (deficit), September 30, 1983	$18,334,954	$26,559,937	$(1,097,972)	$ 251,515	$44,048,434

See accompanying notes.

Internal Service Funds				
Motor Pool	Casualty Self-Insurance	Employee Health Insurance	Worker's Compensation Insurance	Total Internal Service
$5,940,783	$ 774,899	$2,370,219	$1,236,698	$10,322,599
-	-	-	-	-
-	-	-	-	-
5,718,479	-	-	-	5,718,479
-	-	-	-	-
-	913,274	2,486,106	684,586	4,083,966
753,446	-	-	4,147	757,593
6,471,925	913,274	2,486,106	688,733	10,560,038
(531,142)	(138,375)	(115,887)	547,965	(237,439)
-	-	-	-	-
26,947	175,061	32,220	94,268	328,496
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
10,713	-	-	6,829	17,542
37,660	175,061	32,220	101,097	346,038
-	-	-	-	-
-	-	-	-	-
(493,482)	36,686	(83,667)	649,062	108,599
3,584,384	462,749	30,226	(542,798)	3,534,561
-	-	-	-	-
67,638	-	-	-	67,638
$3,158,540	$ 499,435	$ (53,441)	$ 106,264	$ 3,710,798

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION - ENTERPRISE FUNDS

For the fiscal year ended September 30, 1983

	Airport	Water & Sewer	Transportation Authority	Sanitary Landfill	Total Enterprise
Sources of funds:					
Operations:					
Net income (loss)	$ 4,342,172	$ 1,054,044	$(597,732)	$ -	4,798,484
(Loss) from discontinued operations	-	-	-	(3,932,334)	(3,932,334)
Items not requiring (providing) outlay of funds:					
Depreciation	1,764,016	3,141,435	590,441	397,045	5,892,937
Loss on disposal of Sanitary Landfill	-	-	-	4,290,946	4,290,946
Gain on sale of fixed assets	-	-	-	(78,568)	(78,568)
Other	-	134,826	-	-	134,826
Funds (required for) provided from operations	6,106,188	4,330,305	(7,291)	677,089	11,106,291
Decrease in inventory	19,282	-	-	-	19,282
Capital contributions	183,232	10,170,965	380,234	86,574	10,821,005
Increase in other liabilities payable from restricted assets	217,457	-	-	-	217,457
Decrease in restricted assets	-	4,368,274	-	-	4,368,274
Deferred gain on sale of land	3,014,234	-	-	-	3,014,234
Sale of land, net of gain	724,738	-	-	-	724,738
Decrease in accounts receivable	-	-	40,751	-	40,751
Decrease in due from other County funds	375,000	-	-	693	375,693
Decrease in acccrued interest receivable	-	85,956	-	76,738	162,194
Decrease in due from other governments	-	-	92,442	17,273	109,715
Decrease in deferred charges	-	-	26,757	-	26,757
Increase in vouchers payable and accrued liabilities	93,979	288,928	102,719	254,023	739,649
Increase in current portion of long-term debt	-	180,000	-	-	180,000
Increase in due to South Palm Beach Utilities Corporation	-	2,403,865	-	-	2,403,865
Increase in due to other County funds	130,212	8,461	202,682	31,773	373,128
Increase in due to other govt's	-	103,550	-	-	103,550
Increase in deferred revenue	35,792	511,928	-	-	547,720
Increase in other current liabilities	62,467	157,921	-	-	220,388
Increase in other long-term liabilities	-	47,335	-	-	47,335
Cost of fixed assets transferred	-	-	-	561,648	561,648
Other	-	-	-	21,458	21,458
Total sources of funds	$10,962,581	$22,657,488	$ 838,294	$1,726,769	$36,185,132

See accompanying notes.

	Airport	Water & Sewer	Transportation Authority	Sanitary Landfill	Total Enterprise
Uses of funds:					
Property plant and equipment contributions	$ 140,352	$ 7,983,842	$338,252	$ -	$ 8,462,446
Plant, property and equipment purchased	1,003,850	11,576,576	19,712	2,048,156	14,648,294
Increase in restricted assets	6,129,143	-	-	-	6,129,143
Reduction of revenue bonds and notes	-	180,000	-	-	180,000
Decrease in liabilities payable from restricted assets	-	1,132,557	-	-	1,132,557
Increase in accounts receivable	325,852	300,782	-	72,078	698,712
Increase in accrued interest receivable	100,580	-	-	-	100,580
Increase in due from other County funds	-	45,132	-	-	45,132
Decrease in deferred revenue	45,016	-	-	29,525	74,541
Increase in deferred charges	-	55,207	-	-	55,207
Increase in due from other governments	577,833	9,481	-	-	587,314
Increase in inventory of materials, supplies and other	-	67,321	102,817	-	170,138
Increase in other assets	-	-	11,273	-	11,273
Decrease in other long-term liabilities	-	-	2,719	-	2,719
Decrease in vouchers payable and accrued liabilities	-	-	61,987	-	61,987
Equity transfer of contributed assets	-	-	-	561,648	561,648
Funds transferred to Palm Beach County Solid Waste Authority	-	-	-	1,242,000	1,242,000
Total uses of funds	8,322,626	21,350,898	536,760	3,953,407	34,163,691
Increase (Decrease) in cash and short-term investments	$ 2,639,955	$ 1,306,590	$301,534	$(2,226,638)	$ 2,021,441

PALM BEACH COUNTY

BOARD OF COUNTY COMMISSIONERS

COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION - INTERNAL SERVICE FUNDS

For the fiscal year ended September 30, 1983

	Motor Pool	Casualty Self-Insurance	Employee Health Insurance	Worker's Compensation	Total Internal Service Funds
Sources (uses) of funds:					
Operations:					
Net income (loss)	$(493,482)	$ 36,686	$(83,667)	$649,062	$ 108,599
Items not requiring (providing) funds:					
Depreciation	753,446	-	-	4,147	757,593
Loss on deleted fixed assets	53,396	-	-	680	54,076
Funds (required for) provided from operations	313,360	36,686	(83,667)	653,889	920,268
Capital contributions	-	-	-	452	452
Decrease in accrued interest receivable	-	17,185	14,129	6,820	38,134
Increase in vouchers payable and accrued liabilities	61,401	-	111	72,058	133,570
Increase in due to other County funds	25,882	16	245	5,776	31,919
Increase in insurance claims payable	-	128,605	-	-	128,605
Decrease in due from other County funds	360,014	-	-	-	360,014
Decrease in due from other government units	17,983	-	540	-	18,523
Decrease in inventory of materials	71,288	-	-	-	71,288
Total sources of funds	$ 849,928	$182,492	$ (68,642)	$738,995	$1,702,773

See accompanying notes.

	Motor Pool	Casualty Self-Insurance	Employee Health Insurance	Worker's Compensation	Total Internal Service Funds
Uses of Funds:					
Plant, property and equipment purchased	$ 362,545	$ -	$ -	$ 7,458	$ 370,003
Decrease in other liabilities	23,230	-	-	-	23,230
Decrease in other long-term liabilities	7,065	-	-	-	7,065
Increase in accured interest receivable	9,476	-	-	-	9,476
Increase in accounts receivable	-	-	1,641	2,692	4,333
Increase in due from other County funds	-	-	30,941	3,135	34,076
Decrease in vouchers payable and accrued liabilities	-	10,347	-	-	10,347
Decrease in insurance claims payable	-	-	83,555	397,063	480,618
Total uses of funds	402,316	10,347	116,137	410,348	939,148
Increase (decrease) in cash and short-term investments	$ 447,612	$172,145	$(184,779)	$328,647	$ 763,625

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS
COMBINING BALANCE SHEET-SPECIAL REVENUE FUNDS
September 30, 1983

ASSETS	County Mosquito	State I Mosquito	State II Mosquito	Law Library
Cash and short-term investments	$111,229	$10,805	$40,221	$52,754
Receivables (net of allowance for uncollectibles):				
Accrued interest	4,939	176	706	1,058
Accounts	550	-	-	5,543
Other	-	-	-	-
Due from other County funds	2,480	-	-	-
Due from other governments	-	-	-	-
Inventory of materials, supplies and other	-	-	-	-
Other assets	-	-	-	-
Advances to other County funds	-	-	-	-
Total assets	$119,198	$10,981	$40,927	$59,355
LIABILITIES				
Vouchers payable and accrued liabilities	$ 42,225	$ 8,000	$15,256	$ 5,280
Contract retainage payable	-	-	-	-
Due to other County funds	12,849	1,900	6,480	210
Deferred revenue	-	-	-	-
Due to other governments	-	-	-	-
Notes payable	-	-	-	-
Total liabilities	55,074	9,900	21,736	5,490
FUND EQUITY				
Fund balance:				
Reserved for inventory	-	-	-	-
Other reserves	-	-	-	-
Unreserved	64,124	1,081	19,191	53,865
Total fund equity	64,124	1,081	19,191	53,865
Total liabilities and fund equity	$119,198	$10,981	$40,927	$59,355

See accompanying notes.

Fine and Forfeiture	County Transportation Trust	Ocean Boulevard	Area Planning	County Library	Municipal Service Taxing District	Tourist Development Trust Fund
$3,947,622	$1,306,628	$1,562,956	$ 481	$678,338	$2,743,258	$1,168,650
67,561	18,346	29,635	-	15,346	43,042	21,168
48,173	6,221	27	22,729	35,454	106,431	-
-	-	-	-	-	-	-
996,455	64,995	-	15,404	126	-	-
-	438,337	-	44,254	-	2,983	-
-	809,746	16,529	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$5,059,811	$2,644,273	$1,609,147	$82,868	$729,264	$2,895,714	$1,189,818
$ 539,393	$ 390,111	$ 13,259	$14,400	$150,190	$ 192,434	$ 11,344
-	-	-	-	583	-	-
97,816	367,580	279	68,468	18,697	43,583	198
-	-	-	-	-	243,132	-
-	25	-	-	-	-	-
-	-	-	-	-	-	-
637,209	757,716	13,538	82,868	169,470	479,149	11,542
-	809,746	16,529	-	-	-	-
-	-	-	-	-	-	-
4,422,602	1,076,811	1,579,080	-	559,794	2,416,565	1,178,276
4,422,602	1,886,557	1,595,609	-	559,794	2,416,565	1,178,276
$5,059,811	$2,644,273	$1,609,147	$82,868	$729,264	$2,895,714	$1,189,818

Continued

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS
COMBINING BALANCE SHEET-SPECIAL REVENUE FUNDS
September 30, 1983

ASSETS	Fair Share Road Improvements	Federal Revenue Sharing Trust	Comprehensive Employment Training Act	Comprehensive Employment Training Act-Migrant Prog.
Cash and short-term investments	$4,338,044	$2,428,445	$ (7,833)	$(155,940)
Receivables (net of allowance for uncollectibles):				
Accrued interest	78,851	47,275	-	-
Accounts	-	-	1,676	196,220
Other	-	-	-	-
Due from other County funds	-	-	1,362	-
Due from other governments	-	1,070,198	54,310	-
Inventory of materials, supplies and other	-	-	-	-
Other assets	-	-	-	-
Advances to other County funds	-	-	-	-
Total assets	$4,416,895	$3,545,918	$ 49,515	$ 40,280
LIABILITIES				
Vouchers payable and accrued liabilities	$ -	$ 286,916	$ 42,673	$ 4,250
Contract retainage payable	-	21,169	-	-
Due to other County funds	-	8,331	6,842	358
Deferred revenue	4,416,895	-	-	-
Due to other governments	-	-	-	35,672
Notes payable	-	-	-	-
Total liabilities	4,416,895	316,416	49,515	40,280
FUND EQUITY				
Fund balance:				
Reserved for inventory	-	-	-	-
Other reserves	-	-	-	-
Unreserved	-	3,229,502	-	-
Total fund equity	-	3,229,502	-	-
Total liabilities and fund equity	$4,416,895	$3,545,918	$ 49,515	$ 40,280

See accompanying notes.

Community Action Council	Community Affairs	D.O.S.S. Community Centers/ Seniors	Division of Senior Services	Housing and Community Development	Senior Aides Employment Prog Title V
$ 67,203	$246,981	$51,073	$689,248	$ (138,823)	$(13,132)
–	3,175	1,588	24,167	376,942	–
3,600	3,995	–	375	17,309	–
–	–	–	–	–	–
387,963	–	–	–	–	44,439
94,051	–	–	–	638,918	–
–	–	–	–	–	–
–	–	–	–	1,573,998	–
–	–	–	–	–	–
$552,817	$254,151	$52,661	$713,790	$2,468,344	$ 31,307
$179,186	$ 44,097	$ 4,876	$181,665	$ 536,098	$ –
–	–	–	–	–	–
59,516	5,809	489	12,709	18,337	–
–	–	–	4,193	1,913,909	–
314,115	204,245	–	–	–	31,307
–	–	–	–	–	–
552,817	254,151	5,365	198,567	2,468,344	31,307
–	–	–	–	–	–
–	–	–	88,910	37,032	–
–	–	47,296	426,313	(37,032)	–
–	–	47,296	515,223	–	–
$552,817	$254,151	$52,661	$713,790	$2,468,344	$ 31,307

Continued

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS
COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS
September 30, 1983

	Fire Control Tax Districts			
ASSETS	Jupiter #1	Old Dixie #2	Juno #3	Military Park #4
Cash and short-term investments	$637,928	$515,935	$191,131	$903,906
Receivables (net of allowance for uncollectibles):				
Accrued interest	2,157	1,164	-	695
Accounts	-	-	-	-
Other	-	-	-	-
Due from other County funds	-	-	-	-
Due from other governments	-	-	-	-
Inventory of materials, supplies and other	-	-	-	-
Other assets	-	25,864	20,479	11,705
Advances to other County funds	-	-	-	-
Total assets	$640,085	$542,963	$211,610	$916,306
LIABILITIES				
Vouchers payable and accrued liabilities	$ 65,383	$160,679	$ 45,719	$142,605
Contract retainage payable	-	-	-	-
Due to other County funds	-	-	108	-
Deferred revenue	-	-	-	-
Due to other governments	-	-	-	-
Notes payable	-	-	-	-
Total liabilities	65,383	160,679	45,827	142,605
FUND EQUITY				
Fund balance:				
Reserved for inventory	-	-	-	-
Other reserves	-	-	20,479	120,906
Unreserved	574,702	382,284	145,304	652,795
Total fund equity	574,702	382,284	165,783	773,701
Total liabilities and fund equity	$640,085	$542,963	$211,610	$916,306

See accompanying notes.

Southwest #6	Trail Park #7	Reservation #8	Del-Trail #9	Canal Point #11	Northwest #12	Total Special Revenue Funds
$577,003	$377,496	$155,043	$2,816,189	$ 8,313	$(1,606)	$25,309,546
–	1,606	–	974	–	–	740,571
–	–	20,900	–	–	–	469,203
–	–	–	–	25	–	25
–	–	–	–	–	–	1,513,224
–	–	–	–	–	–	2,343,051
–	–	–	–	–	–	826,275
19,836	–	–	96,417	–	–	1,748,299
–	–	–	–	–	–	–
$596,839	$379,102	$175,943	$2,913,580	$ 8,338	$(1,606)	$32,950,194
$ 58,228	$ 4,878	$ 36,927	$ 430,244	$ –	$ –	$ 3,606,316
–	–	–	–		–	21,752
–	–	–	–	–	–	730,559
–	–	–	–	–	–	6,578,129
–	–	–	–	–	–	585,364
–	–	–	–	17,001	–	17,001
58,228	4,878	36,927	430,244	17,001	–	11,539,121
–	–	–	–	–	–	826,275
–	2,303	–	1,783,142	–	–	2,052,772
538,611	371,921	139,016	700,194	(8,663)	(1,606)	18,532,026
538,611	374,224	139,016	2,483,336	(8,663)	(1,606)	21,411,073
$596,839	$379,102	$175,943	$2,913,580	$ 8,338	$(1,606)	$32,950,194

PALM BEACH COUNTY

BOARD OF COUNTY COMMISSIONERS

COMBINING BALANCE SHEET - DEBT SERVICE FUNDS

September 30, 1983

	7M Courthouse & Jail I & S	6M Beach Acquisition I & S	50 M Beach and Park I & S	29.7M Criminal Justice Complex I & S
ASSETS				
Cash and short-term investment	$882,874	$18,925	$ 12,941	$982,512
Receivable (net of allowance for uncollectibles):				
Accrued interest	1,904	176	-	6,417
Accounts	-	-	-	2,062
Due from other governments	-	-	-	-
Due from other funds	510	597	3,253	-
Total assets	$885,288	$19,698	$ 16,194	$990,991
LIABILITIES				
Vouchers payable and accrued liabilities	$396,125	$ -	$ -	$ 2,062
Due to other funds	-	-	34,000	-
Matured bonds and interest payable	-	17,498	10,037	500,625
Total liabilities	396,125	17,498	44,037	502,687
FUND EQUITY				
Fund balance:				
Reserved for debt service	489,163	2,200	(27,843)	488,304
Total fund equity	489,163	2,200	(27,843)	488,304
Total liabilities and fund equity	$885,288	$19,698	$ 16,194	$990,991

See accompanying notes.

820,000 Improvement Cert. Sinking	Glades Health Facility Sinking	PBC Public Bldg. Corp. Debt Serv.	2.5M Improvement Sinking	2.5M Improvement Reserve	Juno Fire Control Tax District	Total Debt Service Funds
$389,255	$ 4,950	$2,516,165	$131,176	$176,188	$2,915	$5,117,901
11,423	176	104,852	176	555	-	125,679
-	-	-	-	-	-	2,062
-	15,673	-	-	-	-	15,673
-	-	-	-	-	108	4,468
$400,678	$20,799	$2,621,017	$131,352	$176,743	$3,023	$5,265,783
$ -	$ -	$ -	$ -	$ -	$ -	398,187
-	-	-	-	-	-	34,000
-	-	7,023	130,727	-	-	665,910
-	-	7,023	130,727	-	-	1,098,097
400,678	20,799	2,613,994	625	176,743	3,023	4,167,686
400,678	20,799	2,613,994	625	176,743	3,023	4,167,686
$400,678	$20,799	$2,621,017	$131,352	$176,743	$3,023	$5,265,783

PALM BEACH COUNTY, FLORIDA

BOARD OF COUNTY COMMISSIONERS

COMBINING BALANCE SHEET - CAPITAL PROJECT FUNDS

September 30, 1983

	Capital Outlay	50M Beach and Park Acquisition	5th & 6th Cent
ASSETS			
Cash and short-term investments	$10,332,218	$8,436,753	$5,199,244
Receivables (net of allowance for uncollectibles):			
Accrued interest	201,274	66,055	100,019
Accounts	3,717	-	102,884
Due from other County funds	91,969	-	-
Due from other governments	312,961	-	-
Other assets	11,688	-	23,961
Total assets	$10,953,827	$8,502,808	$5,426,108
LIABILITIES			
Vouchers payable and accrued liabilities	$ 252,866	$ 166,975	$ 383,069
Contract retainage payable	46,500	51,975	127,625
Due to other County funds	141,898	50,907	10,485
Due to other governments	-	-	-
Total liabilities	441,264	269,857	521,179
FUND EQUITY			
Fund balance:			
Other reserves	11,688	-	23,961
Unreserved	10,500,875	8,232,951	4,880,968
Total fund equity	10,512,563	8,232,951	4,904,929
Total liabilities and fund equity	$10,953,827	$8,502,808	$5,426,108

See accompanying notes

Criminal Justice Complex Construction Tr.	$820,000 Improvement Cert. Proceeds and Acquisition Fund	Glades Health Facility Construction Fund	Palm Beach County Public Bldg. Corp. Const. Trust Fund	Total Capital Projects Funds
$1,455,678	$(353)	$981,013	$5,281,973	$31,686,526
1,689	353	18,699	-	388,089
-	-	-	52,956	159,557
-	-	-	-	91,969
-	-	-	-	312,961
-	-	-	-	35,649
$1,457,367	$ -	$999,712	$5,334,929	$32,674,751
$ 1,329	$ -	$ -	$ 348,387	$ 1,152,626
133,075	-	-	1,276,685	1,635,860
17,212	-	83,310	-	303,812
-	-	-	-	-
151,616	-	83,310	1,625,072	3,092,298
-	-	-	-	35,649
1,305,751	-	916,402	3,709,857	29,546,804
1,305,751	-	916,402	3,709,857	29,582,453
$1,457,367	$ -	$999,712	$5,334,929	$32,674,751

PALM BEACH COUNTY

BOARD OF COUNTY COMMISSIONERS

COMBINING BALANCE SHEET - SPECIAL ASSESSMENT FUNDS

September 30, 1983

	Public Improvement	Hypoluxo Village	M.S.T.U. District I	M.S.T.U. District II
ASSETS				
Cash and short-term investments	$ 732,154	$ 291	$387,070	$856,979
Receivables (net of allowance for uncollectibles):				
Accounts	-	131	-	-
Accrued interest	13,583	176	7,409	16,405
Special assessments	388,192	60,596	26,236	72,544
Advance to other County funds	58,204	-	-	-
Due from other County funds	-	-	-	-
Total assets	$1,192,133	$ 61,194	$420,715	$945,928
LIABILITIES				
Vouchers payable and accrued liabilities	-	-	5,279	16,855
Contracts Retainage Payable	-	-	854	13,720
Due to other County funds	-	-	-	24
Advance from other County funds	-	58,204	-	-
Total liabilities	-	58,204	6,133	30,599
FUND EQUITY				
Fund balance:				
Reserved	355,802	51,985	23,613	65,290
Unreserved	836,331	(48,995)	390,969	850,039
Total fund equity	1,192,133	2,990	414,582	915,329
Total liabilities and fund equity	$1,192,133	$ 61,194	$420,715	$945,928

See accompanying notes.

M.S.T.U. District III	M.S.T.U. District IV	M.S.T.U. District V	Eliminations	Total Special Assessment Funds
$ 937,107	$577,872	$168,190	$ -	$3,659,663
-	-	-	-	131
1,764	10,937	3,175	-	53,449
496,683	45,652	60,273	-	1,150,176
-	-	-	(58,204)	-
-	-	-	-	-
$1,435,554	$634,461	$231,638	$(58,204)	$4,863,419
$ 51,064	$ -	$ -	$ -	$ 73,198
5,057	-	-	-	19,631
1,109	-	-	-	1,133
-	-	-	(58,204)	-
57,230	-	-	(58,204)	93,962
432,520	41,087	54,246	(58,204)	966,339
945,804	593,374	177,392	58,204	3,803,118
1,378,324	634,461	231,638	-	4,769,457
$1,435,554	$634,461	$231,638	$(58,204)	$4,863,419

PALM BEACH COUNTY

BOARD OF COUNTY COMMISSIONERS

COMBINING BALANCE SHEET - EXPENDABLE TRUST FUNDS

September 30, 1983

	Conditionally Imposed Impact Fees	Animal Regulation	Deferred Compensation	Total Expendable Trust Funds
ASSETS				
Cash and short-term investments	$2,002,690	$2,389	$1,696,383	$ 3,701,462
Receivable (net of allowance for uncollectibles):				
Accrued interest	36,515	-	-	36,515
Accounts	-	-	-	-
Other	-	-	-	-
Total assets	$2,039,205	$2,389	$1,696,383	$ 3,737,977
FUND EQUITY				
Fund balance:				
Other reserves	$ -	$ -	$1,696,383	1,696,383
Unreserved	2,039,205	2,389	-	2,041,594
Total fund equity	2,039,205	2,389	1,696,383	3,737,977
Total liabilities and fund equity	$2,039,205	$2,389	$1,696,383	$3,737,977

See accompanying notes.

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PALM BEACH COUNTY

BOARD OF COUNTY COMMISSIONERS

COMBINING BALANCE SHEET - GENERAL FIXED ASSET ACCOUNT GROUPS

(UNAUDITED)

September 30, 1983

	General Government	Jupiter # 1	Old Dixie #2	Juno # 3
ASSETS				
Land	$ 83,613,176	$ 28,450	$ 7,950	$ 27,892
Buildings	82,686,128	167,534	206,575	200,799
Improvements other than buildings	25,851,015	-	-	-
Furniture, fixtures and equipment	14,790,909	494,677	663,371	723,832
Books	3,302,898	-	-	-
Construction in progress	5,365,907	18,000	-	-
Total assets	$215,610,033	$708,661	$877,896	$952,523
FUND EQUITY				
Investment in general fixed assets	$215,610,033	$708,661	$877,896	$952,523

See accompanying notes.

Fire Control Tax Districts						
Military Park #4	Southwest #6	Trail Park # 7	Reservation # 8	Del Trail # 9	Canal Point # 11	Total General Fixed Asset Account Groups
$ -	$ 17,400	$ 71,249	$ -	$ 256,520	$ -	$ 84,022,637
330,310	366,302	393,278	27,161	692,269	-	85,070,356
-	-	-	-	-	-	25,851,015
760,105	757,751	1,240,270	537,243	1,486,662	38,775	21,493,595
-	-	-	-	-	-	3,302,898
-	-	-	-	621,230	-	6,005,137
$1,090,415	$1,141,453	$1,704,797	$564,404	$3,056,681	$38,775	$225,745,638
$1,090,415	$1,141,453	$1,704,797	$564,404	$3,056,681	$38,775	$225,745,638

PALM BEACH COUNTY

BOARD OF COUNTY COMMISSIONERS

COMBINING BALANCE SHEET - GENERAL LONG-TERM DEBT ACCOUNT GROUPS

September 30, 1983

	General Government	Jupiter #1	Old Dixie # 2	Juno # 3
ASSETS AND OTHER DEBITS				
Amount available in debt service funds	$ 4,164,663	$ -	$ -	$ 3,023
Amount to be provided for retirement of general long-term debt	108,918,341	13,793	152,721	292,614
Total assets	$113,083,004	$13,793	$152,721	$295,637
LIABILITIES				
General long-term debt payable:				
General obligation bonds payable	$108,540,000	$ -	$ -	$ 20,000
Administrative complex lease obligation payable	-	-	-	220,706
Obligations under capital lease	-	-	-	-
Notes payable	-	-	-	-
Other general obligations payable	4,543,004	13,793	152,721	54,931
Total liabilities	$113,083,004	$13,793	$152,721	$295,637

See accompanying notes.

Fire Control Tax Districts					
Military Park # 4	Southwest #6	Trail Park #7	Reservation #8	Del Trail # 9	Total General Long-Term Debt Account Groups
$ -	$ -	$ -	$ -	$ -	$ 4,167,686
234,730	349,677	434,615	105,272	158,866	110,660,629
$234,730	$349,677	$434,615	$105,272	$158,866	$114,828,315
$ -	$ -	$ -	$ -	$ -	$108,560,000
-	-	-	-	-	220,706
-					
-					
234,730	349,677	434,615	105,272	158,866	6,047,609
$234,730	$349,677	$434,615	$105,272	$158,866	$114,828,315

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS
COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE-
BUDGET AND ACTUAL-SPECIAL REVENUE FUNDS

For the fiscal year ended September 30, 1983

	County Mosquito		
	Budget	Actual	Favorable (Unfavorable) Variance
Revenue:			
Taxes (net of discount)	$ -	$ -	$ -
Licenses and permits	-	-	-
Intergovernmental	16,900	11,596	(5,304)
Charges for services	112,470	100,967	(11,503)
Fines and forfeitures	-	-	-
Miscellaneous-primarily interest	-	218	218
Subtotal	129,370	112,781	(16,589)
Less 5% anticipated revenue	-	-	-
Total revenue	129,370	112,781	(16,589)
Expenditures:			
Current:			
General government	-	-	-
Public safety	-	-	-
Physical environment	173,875	168,137	5,738
Transportation	-	-	-
Economic environment	-	-	-
Human resources	708,596	666,973	41,623
Culture and recreation	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	882,471	835,110	47,361
Excess of revenue over (under) expenditures	(753,101)	(722,329)	30,772
Other financing sources (uses):			
Operating transfers in	753,101	734,065	(19,036)
Operating transfers out	-	-	-
Proceeds from long-term borrowings	-	-	-
Total other financing sources (uses)	753,101	734,065	(19,036)
Excess of revenue and other sources over (under) expenditures and other uses	$ -	11,736	$ 11,736
Fund balance restated, October 1, 1982		52,388	
Inc (dec) in reserve for inventory		-	
Fund balance, September 30, 1983		$ 64,124	

See accompanying notes.

State I Mosquito			State II Mosquito		
Budget	Actual	Favorable (Unfavorable) Variance	Budget	Actual	Favorable (Unfavorable) Variance
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
15,000	15,000	-	121,494	96,694	(24,800)
-	-	-	-	-	-
-	-	-	-	-	-
2,000	1,009	(991)	5,000	4,394	(606)
17,000	16,009	(991)	126,494	101,088	(25,406)
-	-		-	-	-
17,000	16,009	(991)	126,494	101,088	(25,406)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	102,842	71,335	31,507
-	-	-	-	-	-
-	-	-	-	-	-
26,500	19,906	6,594	47,683	33,843	13,840
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
26,500	19,906	6,594	150,525	105,178	45,347
(9,500)	(3,897)	5,603	(24,031)	(4,090)	19,941
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
$(9,500)	(3,897)	$5,603	$(24,031)	(4,090)	$ 19,941
	4,978			23,281	
	-			-	
	$ 1,081			$ 19,191	

Continued

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS
COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES-
BUDGET AND ACTUAL-SPECIAL REVENUE FUNDS

For the fiscal year ended September 30, 1983

	Law Library		
	Budget	Actual	Favorable (Unfavorable) Variance
Revenue:			
Taxes (net of discount)	$ -	$ -	$ -
Licenses and permits	10,000	9,352	(648)
Intergovernmental	-	-	-
Charges for services	68,000	79,840	11,840
Fines and forfeitures	-	-	-
Miscellaneous-primarily interest	7,500	5,819	(1,681)
Subtotal	85,500	95,011	9,511
Less 5% anticipated revenue	-	-	-
Total revenue	85,500	95,011	9,511
Expenditures:			
Current:			
General government	121,700	101,689	20,011
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human resources	-	-	-
Culture and recreation	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	121,700	101,689	20,011
Excess of revenue over (under) expenditures	(36,200)	(6,678)	29,522
Other financing sources (uses):			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Proceeds from long-term borrowings	-	-	-
Total other financing sources (uses)	-	-	-
Excess of revenue and other sources over (under) expenditures and other uses	$(36,200)	(6,678)	$29,522
Fund balance restated, October 1, 1982		60,543	
Inc (dec) in reserve for inventory		-	
Fund balance, September 30, 1983		$ 53,865	

See accompanying notes.

Fines & Forfeitures			County Transportation Trust		
Budget	Actual	Favorable (Unfavorable) Variance	Budget	Actual	Favorable (Unfavorable) Variance
$ 28,232,192	$26,969,989	$(1,262,203)	$ 18,145	$ 27,383	$ 9,238
-	-	-	-	-	-
1,698,133	1,495,132	(203,001)	8,420,591	8,303,777	(116,814)
3,245,046	3,297,377	52,331	834,050	854,187	20,137
2,410,000	2,899,592	489,592	-	-	-
2,495,968	2,761,656	265,688	199,918	162,471	(37,447)
38,081,339	37,423,746	(657,593)	9,472,704	9,347,818	(124,886)
(1,792,871)	-	1,792,871	(435,433)	-	435,433
36,288,468	37,423,746	1,135,278	9,037,271	9,347,818	310,547
3,242,186	3,159,839	82,347	-	-	-
34,348,206	34,592,453	(244,247)	-	-	-
-	-	-	-	-	-
-	-	-	10,954,135	10,174,292	779,843
-	-	-	-	-	-
290,934	247,904	43,030	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
37,881,326	38,000,196	(118,870)	10,954,135	10,174,292	779,843
(1,592,858)	(576,450)	1,016,408	(1,916,864)	(826,474)	1,090,390
544,434	836,490	292,056	300,000	286,420	(13,580)
(472,772)	(472,772)	-	-	-	-
-	-	-	-	-	-
71,662	363,718	292,056	300,000	286,420	(13,580)
$ (1,521,196)	(212,732)	$ 1,308,464	$(1,616,864)	(540,054)	$1,076,810
	4,635,334			2,657,706	
	-			(231,095)	
	$ 4,422,602			$1,886,557	

Continued.

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS
COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES-
BUDGET AND ACTUAL-SPECIAL REVENUE FUNDS

For the fiscal year ended September 30, 1983

	Ocean Boulevard		
	Budget	Actual	Favorable (Unfavorable) Variance
Revenue:			
Taxes (net of discount)	$ 1,509,122	$1,438,036	$ (71,086)
Licenses and permits	-	-	-
Intergovernmental	4,465,188	-	(4,465,188)
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Miscellaneous-primarily interest	128,838	126,473	(2,365)
Subtotal	6,103,148	1,564,509	(4,538,639)
Less 5% anticipated revenue	(81,898)	-	81,898
Total revenue	6,021,250	1,564,509	(4,456,741)
Expenditures:			
Current:			
General government	-	-	-
Public safety	-	-	-
Physical environment	6,216,901	333,401	5,883,500
Transportation	-	-	-
Economic environment	-	-	-
Human resources	-	-	-
Culture and recreation	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	6,216,901	333,401	5,883,500
Excess of revenue over (under) expenditures	(195,651)	1,231,108	1,426,759
Other financing sources (uses):			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Proceeds from long-term borrowings	-	-	-
Total other financing sources (uses)	-	-	-
Excess of revenue and other sources over (under) expenditures and other uses	$ (195,651)	1,231,108	$ 1,426,759
Fund balance restated, October 1, 1982		366,456	
Inc (dec) in reserve for inventory		(1,955)	
Fund balance, September 30, 1983		$1,595,609	

See accompanying notes.

Area Planning			County Library		
Budget	Actual	Favorable (Unfavorable) Variance	Budget	Actual	Favorable (Unfavorable) Variance
$ –	$ –	$ –	$3,405,622	$3,269,168	$(136,454)
–	–	–	4,000	5,762	1,762
188,124	145,292	(42,832)	295,000	243,966	(51,034)
21,000	20,884	(116)	–	–	–
–	–	–	–	–	–
–	3,174	3,174	250,155	148,704	(101,451)
209,124	169,350	(39,774)	3,954,777	3,667,600	(287,177)
–	–	–	(182,988)	–	182,988
209,124	169,350	(39,774)	3,771,789	3,667,600	(104,189)
634,330	593,960	40,370	–	–	–
–	–	–	–	–	–
–	–	–	–	–	–
–	–	–	–	–	–
–	–	–	–	–	–
–	–	–	–	–	–
–	–	–	4,194,493	3,732,553	461,940
–	–	–	–	–	–
–	–	–	–	–	–
–	–	–	–	–	–
634,330	593,960	40,370	4,194,493	3,732,553	461,940
(425,206)	(424,610)	596	(422,704)	(64,953)	357,751
424,762	424,166	(596)	–	–	–
–	–	–	–	–	–
–	–	–	–	–	–
424,762	424,166	(596)	–	–	–
$ (444)	(444)	$ –	$ (422,704)	(64,953)	$ 357,751
	444			624,747	
	–			–	
	$ –			$ 559,794	

Continued

PALM BEACH COUNTY
BOARD STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES-
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

For the fiscal year ended September 30, 1983

	Municipal Service Taxing District		
	Budget	Actual	Favorable (Unfavorable) Variance
Revenue:			
Taxes (net of discount)	$ -	$ -	$ -
Licenses and permits	4,120,500	5,026,882	906,382
Intergovernmental	270,000	257,090	(12,910)
Charges for services	96,500	90,590	(5,910)
Fines and forfeitures	-	-	-
Miscellaneous-primarily interest	172,000	205,860	33,860
Subtotal	4,659,000	5,580,422	921,422
Less 5% anticipated revenue	-	-	-
Total revenue	4,659,000	5,580,422	921,422
Expenditures:			
Current:			
General government	-	-	-
Public safety	5,530,783	4,332,023	1,198,760
Physical environment	87,883	67,071	20,812
Transportation	-	-	-
Economic environment	-	-	-
Human resources	-	-	-
Culture and recreation	-	-	-
Capital outlay	63,616	63,237	379
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	5,682,282	4,462,331	1,219,951
Excess of revenue over (under) expenditures	(1,023,282)	1,118,091	2,141,373
Other financing sources (uses):			
Operating transfers in	-	-	-
Operating transfers out	(300,000)	(286,420)	13,580
Proceeds from long-term borrowings	-	-	-
Total other financing sources (uses)	(300,000)	(286,420)	13,580
Excess of revenue and other sources over (under) expenditures and other uses	$(1,323,282)	831,671	$2,154,953
Fund balance restated, October 1, 1982		1,584,894	
Inc (dec) in reserve for inventory		-	
Fund balance, September 30, 1983		$2,416,565	

See accompanying notes.

Tourist Development Trust Fund			Fair Share Road Improvement		
Budget	Actual	Favorable (Unfavorable) Variance	Budget	Actual	Favorable (Unfavorable) Variance
$1,251,696	$1,192,400	$ (59,296)	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
5,000	43,423	38,423	-	-	-
1,256,696	1,235,823	(20,873)	-	-	-
(62,835)	-	62,835	-	-	-
1,193,861	1,235,823	41,962	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,156,061	40,765	1,115,296	-	-	-
-	-	-	-	-	-
37,800	16,782	21,018	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,193,861	57,547	1,136,314	-	-	-
-	1,178,276	1,178,276	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
$ -	1,178,276	$1,178,276	$ -	-	$ -
	-			-	
	-			-	
	$1,178,276			$ -	

Continued.

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS
COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

For the fiscal year ended September 30, 1983

	Federal Revenue Sharing Trust		
	Budget	Actual	Favorable (Unfavorable) Variance
Revenue:			
Taxes (net of discount)	$ -	$ -	$ -
Licenses and permits	-	-	-
Intergovernmental	4,257,255	4,274,907	17,652
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Miscellaneous-primarily interest	200,000	173,731	(26,269)
Subtotal	4,457,255	4,448,638	(8,617)
Less 5% anticipated revenue	-	-	-
Total revenue	4,457,255	4,448,638	(8,617)
Expenditures:			
Current:			
General government	-	55,554	(55,554)
Public safety	-	-	-
Physical environment	120,000	60,004	59,996
Transportation	2,400,000	903,547	1,496,453
Economic environment	-	-	-
Human resources	-	-	-
Culture and recreation	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	2,520,000	1,019,105	1,500,895
Excess of revenue over (under) expenditures	1,937,255	3,429,533	1,492,278
Other financing sources (uses):			
Operating transfers in	-	-	-
Operating transfers out	(2,829,924)	(1,060,047)	1,769,877
Proceeds from long-term borrowings	-	-	-
Total other financing sources (uses)	(2,829,924)	(1,060,047)	1,769,877
Excess of revenue and other sources over (under) expenditures and other uses	$ (892,669)	2,369,486	$3,262,155
Fund balance restated, October 1, 1982		860,016	
Inc (dec) in reserve for inventory		-	
Fund balance, September 30, 1983		$ 3,229,502	

See accompanying notes.

Comprehensive Employment Training Act			Comprehensive Employment Training Act - Migrant Program		
Budget	Actual	Favorable (Unfavorable) Variance	Budget	Actual	Favorable (Unfavorable) Variance
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
6,086,587	4,927,122	(1,159,465)	264,417	236,601	(27,816)
-	-	-	-	-	-
-	-	-	-	-	-
-	4,827	4,827	-	(2,881)	(2,881)
6,086,587	4,931,949	(1,154,638)	264,417	233,720	(30,697)
-	-	-	-	-	-
6,086,587	4,931,949	(1,154,638)	264,417	233,720	(30,697)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
6,086,587	4,931,949	1,154,638	264,417	233,720	30,697
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
6,086,587	4,931,949	1,154,638	264,417	233,720	30,697
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
$ -	-	$ -	$ -	-	$ -
	-			-	
	-			-	
	$ -			$ -	

Continued

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS
COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

For the fiscal year ended September 30, 1983

	Community Action Council		
	Budget	Actual	Favorable (Unfavorable) Variance
Revenue:			
Taxes (net of discount)	$ -	$ -	$ -
Licenses and permits	-	-	-
Intergovernmental	1,675,564	1,419,478	(256,086)
Charges for services	3,000	6,327	3,327
Fines and forfeitures	-	-	-
Miscellaneous-primarily interest	5,565	6,599	1,034
Subtotal	1,684,129	1,432,404	(251,725)
Less 5% anticipated revenue	-	-	-
Total revenue	1,684,129	1,432,404	(251,725)
Expenditures:			
Current:			
General government	-	-	-
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human resources	2,528,318	2,416,589	111,729
Culture and recreation	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	2,528,318	2,416,589	111,729
Excess of revenue over (under) expenditures	(844,189)	(984,185)	(139,996)
Other financing sources (uses):			
Operating transfers in	844,189	821,981	(22,208)
Operating transfers out	-	-	-
Proceeds from long-term borrowings	-	-	-
Total other financing sources (uses)	844,189	821,981	(22,208)
Excess of revenue and other sources over (under) expenditures and other uses	$ -	(162,204)	$162,204
Fund balance restated, October 1, 1982		162,204	
Inc (dec) in reserve for inventory		-	
Fund balance, September 30, 1983		$ -	

See accompanying notes.

Community Affairs			D.O.S.S. Community Center		
Budget	Actual	Favorable (Unfavorable) Variance	Budget	Actual	Favorable (Unfavorable) Variance
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
589,296	141,203	(448,093)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	2,628	2,628	13,470	16,840	3,370
589,296	143,831	(445,465)	13,470	16,840	3,370
-	-	-	-	-	-
589,296	143,831	(445,465)	13,470	16,840	3,370
-	-	-	-	-	-
15,092	1,217	13,875	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
30,000	4,068	25,932	-	-	-
569,204	163,546	405,658	13,470	6,537	6,933
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
614,296	168,831	445,465	13,470	6,537	6,933
(25,000)	(25,000)	-	-	10,303	10,303
25,000	25,000	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
25,000	25,000	-	-	-	-
$ -	-	$ -	$ -	10,303	$10,303
	-			36,993	
	-			-	
	$ -			$47,296	

Continued

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS
COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS

For the fiscal year ended September 30, 1983

	Division of Senior Services		
	Budget	Actual	Favorable (Unfavorable) Variance
Revenue:			
Taxes (net of discount)	$ -	$ -	$ -
Licenses and permits	-	-	-
Intergovernmental	3,282,634	2,585,990	(696,644)
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Miscellaneous-primarily interest	936,978	309,645	(627,333)
Subtotal	4,219,612	2,895,635	(1,323,977)
Less 5% anticipated revenue	-	-	-
Total revenue	4,219,612	2,895,635	(1,323,977)
Expenditures:			
Current:			
General government	-	-	-
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human resources	4,503,902	3,171,655	1,332,247
Culture and recreation	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	4,503,902	3,171,655	1,332,247
Excess of revenue over (under) expenditures	(284,290)	(276,020)	8,270
Other financing sources (uses):			
Operating transfers in	284,290	258,681	(25,609)
Operating transfers out	-	-	-
Proceeds from long-term borrowings	-	-	-
Total other financing sources (uses)	284,290	258,681	(25,609)
Excess of revenue and other sources over (under) expenditures and other uses	$ -	(17,339)	$ (17,339)
Fund balance restated, October 1, 1982		443,652	
Inc (dec) in reserve for inventory		88,910	
Fund balance, September 30, 1983		$ 515,223	

See accompanying notes.

Housing and Community Development			Senior Aides Program - Title V		
Budget	Actual	Favorable (Unfavorable) Variance	Budget	Actual	Favorable (Unfavorable) Variance
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
8,753,725	5,542,558	(3,211,167)	56,300	47,752	(8,548)
-	-	-	-	-	-
-	-	-	-	-	-
230,553	441,269	210,716	-	(150)	(150)
8,984,278	5,983,827	(3,000,451)	56,300	47,602	(8,698)
-	-	-	-	-	-
8,984,278	5,983,827	(3,000,451)	56,300	47,602	(8,698)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
9,319,984	6,208,102	3,111,882	-	-	-
-	-	-	66,589	57,891	8,698
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
9,319,984	6,208,102	3,111,882	66,589	57,891	8,698
(335,706)	(224,275)	111,431	(10,289)	(10,289)	-
335,706	-	(335,706)	10,289	10,289	-
-	-	-	-	-	-
-	-	-	-	-	-
335,706	-	(335,706)	10,289	10,289	-
$ -	(224,275)	$ (224,275)	$ -	-	$ -
	224,275			-	
	-			-	
	$ -			$ -	

Continued

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS
COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE-
BUDGET AND ACTUAL-SPECIAL REVENUE FUNDS

For the fiscal year ended September 30, 1983

	Jupiter #1		
	Budget	Actual	Favorable (Unfavorable) Variance
Revenue:			
Taxes (net of discount)	$1,336,218	$1,275,869	$(60,349)
Licenses and permits	-	-	-
Intergovernmental	-	6,134	6,134
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Miscellaneous-primarily interest	40,102	68,202	28,100
Subtotal	1,376,320	1,350,205	(26,115)
Less 5% anticipated revenue	-	-	-
Total revenue	1,376,320	1,350,205	(26,115)
Expenditures:			
Current:			
General government	-	-	-
Public safety	1,368,772	1,354,175	14,597
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human resources	-	-	-
Culture and recreation	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal retirement	6,272	6,272	-
Interest and fiscal charges	1,304	1,304	-
Total expenditures	1,376,348	1,361,751	14,597
Excess of revenue over (under) expenditures	(28)	(11,546)	(11,518)
Other financing sources (uses):			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Proceeds from long-term borrowings	-	-	-
Total other financing sources (uses)	-	-	-
Excess of revenue and other sources over (under) expenditures and other uses	$ (28)	(11,546)	$(11,518)
Fund balance restated, October 1, 1982		586,248	
Inc (dec) in reserve for inventory		-	
Fund balance, September 30, 1983		$ 574,702	

See accompanying notes.

Fire Control Tax Districts

Old Dixie #2			Juno #3		
Budget	Actual	Favorable (Unfavorable) Variance	Budget	Actual	Favorable (Unfavorable) Variance
$1,523,101	$1,606,906	$ 83,805	$838,088	$856,990	$ 18,902
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-		-	-
56,024	88,768	32,744	37,505	55,539	18,034
1,579,125	1,695,674	116,549	875,593	912,529	36,936
-	-	-	-	-	-
1,579,125	1,695,674	116,549	875,593	912,529	36,936
1,513,835	1,389,069	124,766	-	-	-
-	-	-	746,675	697,344	49,331
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
161,346	215,421	(54,075)	66,630	302,109	(235,479)
-	-	-	48,685	21,600	27,085
-	-	-	17,834	11,340	6,494
1,675,181	1,604,490	70,691	879,824	1,032,393	(152,569)
(96,056)	91,184	187,240	(4,231)	(119,864)	(115,633)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	187,398	187,398
-	-	-	-	187,398	187,398
$ (96,056)	91,184	$187,240	$(4,231)	67,534	$ 71,765
	291,100			98,249	
	-			-	
	$ 382,284			165,783	

Continued

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS
COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL-SPECIAL REVENUE FUNDS

For the fiscal year ended September 30, 1983

	Military Park #4		
	Budget	Actual	Favorable (Unfavorable) Variance
Revenue:			
Taxes (net of discount)	$1,818,556	$1,839,535	$ 20,979
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	-	20,800	20,800
Fines and forfeitures	-	-	-
Miscellaneous-primarily interest	133,000	141,884	8,884
Subtotal	1,951,556	2,002,219	50,663
Less 5% anticipated revenue	-	-	-
Total revenue	1,951,556	2,002,219	50,663
Expenditures:			
Current:			
General government	-	-	-
Public safety	1,778,420	1,690,484	87,936
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human resources	-	-	-
Culture and recreation	-	-	-
Capital outlay	516,420	290,054	226,366
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	2,294,840	1,980,538	314,302
Excess of revenue over (under) expenditures	(343,284)	21,681	364,965
Other financing sources (uses):			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Proceeds from long-term borrowings	-	-	-
Total other financing sources (uses)	-	-	-
Excess of revenue and other sources over (under) expenditures and other uses	$ (343,284)	21,681	$364,965
Fund balance restated, October 1, 1982		631,114	
Inc (dec) in reserve for inventory		120,906	
Fund balance, September 30, 1983		$ 773,701	

See accompanying notes.

Fire Control Tax Districts

Southwest #6			Trail Park #7		
Budget	Actual	Favorable (Unfavorable) Variance	Budget	Actual	Favorable (Unfavorable) Variance
$1,752,581	$1,771,434	$ 18,853	$1,785,664	$1,720,163	$ (65,501)
–	–	–	–	–	–
–	–	–	–	–	–
–	–	–	–	–	–
–	–	–	–	–	–
67,679	106,967	39,288	35,034	75,531	40,497
1,820,260	1,878,401	58,141	1,820,698	1,795,694	(25,004)
–	–	–	–	–	–
1,820,260	1,878,401	58,141	1,820,698	1,795,694	(25,004)
–	–	–	–	–	–
1,657,475	1,447,642	209,833	1,620,198	1,872,268	(252,070)
–	–	–	–	–	–
–	–	–	–	–	–
–	–	–	–	–	–
–	–	–	–	–	–
–	–	–	–	–	–
409,110	357,101	52,009	210,500	211,811	(1,311)
–	–	–	–	30,906	(30,906)
–	–	–	–	85	(85)
2,066,585	1,804,743	261,842	1,830,698	2,115,070	(284,372)
(246,325)	73,658	319,983	(10,000)	(319,376)	(309,376)
–	–	–	–	–	–
–	–	–	–	–	–
–	–	–	–	398,088	398,088
–	–	–	–	398,088	398,088
$ (246,325)	73,658	$319,983	$ (10,000)	78,712	$ 88,712
	464,953			295,512	
	–			–	
	$ 538,611			$ 374,224	

Continued

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS
COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL-SPECIAL REVENUE FUNDS

For the fiscal year ended September 30, 1983

	Reservation #8		
	Budget	Actual	Favorable (Unfavorable) Variance
Revenue:			
Taxes (net of discount)	$ 792,071	$814,285	$ 22,214
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Miscellaneous-primarily interest	55,815	56,429	614
Subtotal	847,886	870,714	22,828
Less 5% anticipated revenue	-	-	-
Total revenue	847,886	870,714	22,828
Expenditures:			
Current:			
General government	-	-	-
Public safety	912,468	851,637	60,831
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human resources	-	-	-
Culture and recreation	-	-	-
Capital outlay	50,090	28,546	21,544
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	962,558	880,183	82,375
Excess of revenue over (under) expenditures	(114,672)	(9,469)	105,203
Other financing sources (uses):			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Proceeds from long-term borrowings	-	-	-
Total other financing sources (uses)	-	-	-
Excess of revenue and other sources over (under) expenditures and other uses	$ (114,672)	(9,469)	$105,203
Fund balance restated, October 1, 1982		148,485	
Inc (dec) in reserve for inventory		-	
Fund balance, September 30, 1983		$139,016	

See accompanying notes.

Fire Control Tax Districts

Del-Trail #9			Canal Point #11		
Budget	Actual	Favorable (Unfavorable) Variance	Budget	Actual	Favorable (Unfavorable) Variance
$ 4,917,640	$4,691,493	$ (226,147)	$12,500	$12,220	$ (280)
-	-	-	-	-	-
324,963	291,351	(33,612)	40	-	(40)
-	-	-	-	-	-
-	-	-	-	-	-
-	299	299	270	204	(66)
5,242,603	4,983,143	(259,460)	12,810	12,424	(386)
-	-	-	-	-	-
5,242,603	4,983,143	(259,460)	12,810	12,424	(386)
-	-	-	-	-	-
3,921,950	3,665,547	256,403	10,846	5,434	5,412
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,837,100	805,605	1,031,495	3,500	17,419	(13,919)
119,600	119,511	89	-	-	-
38,500	37,400	1,100	-	-	-
5,917,150	4,628,063	1,289,087	14,346	22,853	(8,507)
(674,547)	355,080	1,029,627	(1,536)	(10,429)	(8,893)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
$ (674,547)	355,080	$1,029,627	$(1,536)	(10,429)	$ (8,893)
	2,128,256			1,766	
	-			-	
	$2,483,336			$(8,663)	

Continued

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS
COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE-
BUDGET AND ACTUAL-SPECIAL REVENUE FUNDS

For the fiscal year ended September 30, 1983

	Northwest #12		
	Budget	Actual	Favorable (Unfavorable) Variance
Revenue:			
Taxes (net of discount)	$31,850	$31,850	$ -
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Miscellaneous-primarily interest	311	311	-
Subtotal	32,161	32,161	-
Less 5% anticipated revenue	1,608	-	1,608
Total revenue	30,553	32,161	1,608
Expenditures:			
Current:			
General government	-	-	-
Public safety	22,620	22,620	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human resources	-	-	-
Culture and recreation	-	-	-
Capital outlay	8,379	8,379	-
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	30,999	30,999	-
Excess of revenue over (under) expenditures	(446)	1,162	1,608
Other financing sources (uses):			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Proceeds from long-term borrowings	-	-	-
Total other financing sources (uses)	-	-	-
Excess of revenue and other sources over (under) expenditures and other uses	$ (446)	1,162	$1,608
Fund balance restated, October 1, 1982		(2,768)	
Inc (dec) in reserve for inventory		-	
Fund balance, September 30, 1983		$(1,606)	

See accompanying notes.

Total Special Revenue Funds

Budget	Actual	Favorable (Unfavorable) Variance
$ 49,225,046	$ 47,517,721	$(1,707,325)
4,134,500	5,041,996	907,496
40,781,211	30,041,643	(10,739,568)
4,380,066	4,470,972	90,906
2,410,000	2,899,592	489,592
5,078,685	5,009,843	(68,842)
106,009,508	94,981,767	(11,027,741)
(2,557,633)	-	2,557,633
103,451,875	94,981,767	(8,470,108)
5,512,051	5,300,111	211,940
51,933,505	50,532,844	1,400,661
6,701,501	699,948	6,001,553
13,354,135	11,077,839	2,276,296
16,857,049	11,418,604	5,438,445
8,755,196	6,784,844	1,970,352
4,232,293	3,749,335	482,958
3,326,691	2,299,682	1,027,009
174,557	178,289	(3,732)
57,638	50,129	7,509
110,904,616	92,091,625	18,812,991
(7,452,741)	2,890,142	10,342,883
3,521,771	3,397,092	(124,679)
(3,602,696)	(1,819,239)	1,783,457
-	585,486	585,486
(80,925)	2,163,339	2,244,264
$ (7,533,666)	5,053,481	$12,587,147
	16,380,826	
	(23,234)	
	$ 21,411,073	

PALM BEACH COUNTY

BOARD OF COUNTY COMMISSIONERS

COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES -

BUDGET AND ACTUAL - DEBT SERVICE FUNDS

For the fiscal year ended September 30, 1983

	7M Courthouse and Jail I & S		
	Budget	Actual	Favorable (Unfavorable) Variance
Revenue:			
Taxes (net of discount)	$343,197	$329,444	$(13,753)
Intergovernmental	-	-	-
Miscellaneous-primarily interest	83,515	80,888	(2,627)
Subtotal	426,712	410,332	(16,380)
Less 5% anticipated revenue	(21,336)	-	21,336
Total revenue	405,376	410,332	4,956
Expenditures:			
Debt service:			
Principal retirement	310,000	310,000	-
Interest and fiscal charges	163,763	163,524	239
Total expenditures	473,763	473,524	239
Excess of revenue over (under) expenditures	(68,387)	(63,192)	5,195
Other financing sources (uses):			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Proceeds from long-term borrowings	-	-	-
Total other financing sources (uses)	-	-	-
Excess of revenue and other sources over (under) expenditures and other uses	$(68,387)	(63,192)	$ 5,195
Fund balance restated, October 1, 1982		552,355	
Fund balance, September 30, 1983		$489,163	

See accompanying notes.

6M Beach Acquisition I & S			50M Beach and Park I & S		
Budget	Actual	Favorable (Unfavorable) Variance	Budget	Actual	Favorable (Unfavorable) Variance
$444,011	$425,676	$(18,335)	$3,916,737	$3,753,200	$(163,537)
-	-	-	-	-	-
15,101	12,273	(2,828)	185,601	129,545	(56,056)
459,112	437,949	(21,163)	4,102,338	3,882,745	(219,593)
(22,956)	-	22,956	(205,117)	-	205,117
436,156	437,949	1,793	3,897,221	3,882,745	(14,476)
165,000	165,000	-	785,000	785,000	-
288,603	288,453	150	3,332,215	3,329,559	2,656
453,603	453,453	150	4,117,215	4,114,559	2,656
(17,447)	(15,504)	1,943	(219,994)	(231,814)	(11,820)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
$(17,447)	(15,504)	$ 1,943	$ (219,994)	(231,814)	$ (11,820)
	17,704			203,971	
	$ 2,200			$ (27,843)	

Continued

PALM BEACH COUNTY

BOARD OF COUNTY COMMISSIONERS

COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES -

BUDGET AND ACTUAL - DEBT SERVICE FUNDS

For the fiscal year ended September 30, 1983

	$29.7M Criminal Justice Complex I & S		
	Budget	Actual	Favorable (Unfavorable) Variance
Revenue:			
Taxes (net of discount)	$ -	$ -	$ -
Intergovernmental	-	-	-
Miscellaneous-primarily interest	70,000	303,514	233,514
Subtotal	70,000	303,514	233,514
Less 5% anticipated revenue	-	-	-
Total revenue	70,000	303,514	233,514
Expenditures:			
Debt service:			
Principal retirement	29,700,000	29,700,000	-
Interest and fiscal charges	2,453,250	2,265,460	187,790
Total expenditures	32,153,250	31,965,460	187,790
Excess of revenue over (under) expenditures	(32,083,250)	(31,661,946)	421,304
Other financing sources (uses):			
Operating transfers in	2,421,719	1,972,995	(448,724)
Operating transfers out	-	-	-
Proceedings from long-term borrowings	34,200,000	29,701,950	(4,498,050)
Total other financing sources (uses)	36,621,719	31,674,945	(4,946,774)
Excess of revenue and other sources over (under) expenditures and other uses	$ 4,538,469	12,999	$(4,525,470)
Fund balance restated, October 1, 1982		475,305	
Fund balance, September 30, 1983		$ 488,304	

See accompanying notes.

$820,000 Improvement Certificate Sinking			Glades Health Facility - Sinking		
Budget	Actual	Favorable (Unfavorable) Variance	Budget	Actual	Favorable (Unfavorable) Variance
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
-	25,561	25,561	16,006	15,805	(201)
-	25,561	25,561	16,006	15,805	(201)
-	-	-	-	-	-
-	25,561	25,561	16,006	15,805	(201)
320,000	320,000	-	-	-	-
28,831	28,831	-	-	(4,994)	(4,994)
348,831	348,831	-	-	(4,994)	(4,994)
(348,831)	(323,270)	25,561	16,006	20,799	4,793
472,772	531,264	58,492	-	-	-
-	-	-	-	-	-
237,612	192,684	(44,928)			
710,384	723,948	13,564	-	-	-
$ 361,553	400,678	$39,125	$16,006	20,799	$ 4,793
	-			-	
	$ 400,678			$20,799	

Continued

PALM BEACH COUNTY

BOARD OF COUNTY COMMISSIONERS

COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES -

BUDGET AND ACTUAL - DEBT SERVICE FUNDS

For the fiscal year ended September 30, 1983

	P.B.Co. Public Bldg. Corp.		
	Budget	Actual	Favorable (Unfavorable) Variance
Revenue:			
Taxes (net of discount)	$ -	$ -	$ -
Intergovernmental	-	-	-
Miscellaneous-primarily interest	23,000	19,724	(3,276)
Subtotal	23,000	19,724	(3,276)
Less 5% anticipated revenue	-	-	-
Total revenue	23,000	19,724	(3,276)
Expenditures:			
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	2,186,548	2,188,145	(1,597)
Total expenditures	2,186,548	2,188,145	(1,597)
Excess of revenue over (under) expenditures	(2,163,548)	(2,168,421)	(4,873)
Other financing sources (uses):			
Operating transfers in	1,596,548	1,596,548	-
Operating transfers out	-	-	-
Proceeds from long-term borrowings	-	-	-
Total other financing sources (uses)	1,596,548	1,596,548	-
Excess of revenue and other sources over (under) expenditures and other uses	$ (567,000)	(571,873)	$ (4,873)
Fund balance restated, October 1, 1982		3,185,867	
Fund balance, September 30, 1983		$ 2,613,994	

See accompanying notes.

$2.5M Improvement Sinking			$2.5M Improvement Reserve		
Budget	Actual	Favorable (Unfavorable) Variance	Budget	Actual	Favorable (Unfavorable) Variance
$ –	$ –	$ –	$ –	$ –	$ –
446,500	446,500	–	–	–	–
15,000	10,480	(4,520)	25,000	20,707	(4,293)
461,500	456,980	(4,520)	25,000	20,707	(4,293)
–	–	–	–	–	–
461,500	456,980	(4,520)	25,000	20,707	(4,293)
80,000	80,000	–	–	–	–
98,720	98,457	263	–	–	–
178,720	178,457	263	–	–	–
282,780	278,523	(4,257)	25,000	20,707	(4,293)
33,630	29,194	(4,436)	–	–	–
316,410	307,614	8,796	33,630	29,194	4,436
–	–	–	–	–	–
(282,780)	(278,420)	4,360	(33,630)	(29,194)	4,436
$ –	103	$ 103	$ (8,630)	(8,487)	$ 143
	522			185,230	
	$ 625			$176,743	

Continued

PALM BEACH COUNTY

BOARD OF COUNTY COMMISSIONERS

COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

DEBT SERVICE FUNDS

For the fiscal year ended September 30, 1983

	Juno Fire Control Tax District		
	Budget	Actual	Favorable (Unfavorable) Variance
Revenue:			
Taxes (net of discount)	$11,195	$11,389	$ 194
Intergovernmental	-	-	-
Miscellaneous-primarily interest	272	501	229
Subtotal	11,467	11,890	423
Less 5% anticipated revenue	-	-	-
Total revenue	11,467	11,890	423
Expenditures:			
Debt service:			
Principal retirement	10,000	10,000	-
Interest and fiscal charges	2,370	1,832	538
Total expenditures	12,370	11,832	538
Excess of revenue over (under) expenditures	(903)	58	961
Other financing sources (uses):			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Proceeds from long-term borrowings	-	-	-
Total other financing sources (uses)	-	-	-
Excess of revenue and other sources over (under) expenditures and other uses	$ (903)	58	$ 961
Fund balance restated, October 1, 1982		2,965	
Fund balance, September 30, 1983		$ 3,023	

See accompanying notes.

Total Debt Service Funds

Budget	Actual	Favorable (Unfavorable) Variance
$ 4,715,140	$ 4,519,709	$ (195,431)
446,500	446,500	-
433,495	618,998	185,503
5,595,135	5,585,207	(9,928)
(249,409)	-	249,409
5,345,726	5,585,207	239,481
31,370,000	31,370,000	-
8,554,300	8,359,267	195,033
39,924,300	39,729,267	195,033
(34,578,574)	(34,144,060)	434,514
4,524,669	4,130,001	(394,668)
(350,040)	(336,808)	13,232
34,437,612	29,894,634	(4,542,978)
38,612,241	33,687,827	(4,924,414)
$ 4,033,667	(456,233)	$(4,489,900)
	4,623,919	
	$ 4,167,686	

PALM BEACH COUNTY

BOARD OF COUNTY COMMISSIONERS

COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES

BUDGET AND ACTUAL - CAPITAL PROJECTS FUNDS

For the fiscal year ended September 30, 1983

	Capital Outlay		
	Budget	Actual	Favorable (Unfavorable) Variance
Revenue:			
Taxes (net of discount)	$ 5,575,503	$ 5,301,109	$ (274,394)
Licenses and permits	-	26,343	26,343
Intergovernmental	6,629,106	4,425,516	(2,203,590)
Fines and forfeitures	9,735	15,235	5,500
Miscellaneous-primarily interest	1,713,359	1,194,740	(518,619)
Subtotal	13,927,703	10,962,943	(2,964,760)
Less 5% anticipated revenue	(513,248)	-	513,248
Total revenue	13,414,455	10,962,943	(2,451,512)
Expenditures:			
Capital outlay	19,690,696	4,703,527	14,987,169
Total expenditures	19,690,696	4,703,527	14,987,169
Excess of revenue over (under) expenditures	(6,276,241)	6,259,416	12,535,657
Other financing sources (uses):			
Operating transfers in	2,764,588	515,798	(2,248,790)
Operating transfers out	-	-	-
Proceeds from long-term borrowings	-	-	-
Total other financing sources (uses)	2,764,588	515,798	(2,248,790)
Excess of revenue and other sources over (under) expenditures and other uses	$(3,511,653)	6,775,214	$10,286,867
Fund balance restated, October 1, 1982		3,737,349	
Fund balance, September 30, 1983		$10,512,563	

See accompanying notes.

50M Beach and Park Acquisition			5th and 6th Cent		
Budget	Actual	Favorable (Unfavorable) Variance	Budget	Actual	Favorable (Unfavorable) Variance
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
551,518	238,067	(313,451)	4,985,618	5,832,642	847,024
-	-	-	-	-	-
825,062	864,850	39,788	490,000	595,372	105,372
1,376,580	1,102,917	(273,663)	5,475,618	6,428,014	952,396
-	-	-	-	-	-
1,376,580	1,102,917	(273,663)	5,475,618	6,428,014	952,396
11,000,023	2,117,980	8,882,043	6,658,946	2,706,413	3,952,533
11,000,023	2,117,980	8,882,043	6,658,946	2,706,413	3,952,533
(9,623,443)	(1,015,063)	8,608,380	(1,183,328)	3,721,601	4,904,929
161,500	159,673	(1,827)	-	-	-
342,000	342,000	-	-	-	-
-	-	-	-	-	-
(180,500)	(182,327)	(1,827)	-	-	-
$(9,803,943)	(1,197,390)	$8,606,553	$(1,183,328)	3,721,601	$4,904,929
	9,430,341			1,183,328	
	$ 8,232,951			$4,904,929	

Continued

PALM BEACH COUNTY

BOARD OF COUNTY COMMISSIONERS

COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES

BUDGET AND ACTUAL - CAPITAL PROJECTS FUNDS

For the fiscal year ended September 30, 1983

	$820,000 Imp. Cert. Proceeds & Acq. Fund		
	Budget	Actual	Favorable (Unfavorable) Variance
Revenue:			
Taxes (net of discount)	$ -	$ -	$ -
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Fines and forfeitures	-	-	-
Miscellaneous-primarily interest	12,975	12,789	(186)
Subtotal	12,975	12,789	(186)
Less 5% anticipated revenue	-	-	-
Total revenue	12,975	12,789	(186)
Expenditures:			
Capital outlay	29,225	29,225	-
Total expenditures	29,225	29,225	-
Excess of revenue over (under) expenditures	(16,250)	(16,436)	(186)
Other financing sources (uses):			
Operating transfers in	-	-	-
Operating transfers out	(795,796)	(602,926)	192,870
Proceeds from long-term borrowings	812,046	619,362	(192,684)
Total other financing sources (uses)	16,250	16,436	186
Excess of revenue and other sources over (under) expenditures and other uses	$ -	-	$ -
Fund balance restated, October 1, 1982		-	
Fund balance, September 30, 1983		$ -	

See accompanying notes.

Glades Health Facility Construction Fund			Palm Beach County Public Building Corp. Const. Trust Fund		
Budget	Actual	Favorable (Unfavorable) Variance	Budget	Actual	Favorable (Unfavorable) Variance
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
20,000	26,222	6,222	1,500,000	1,142,199	(357,801)
20,000	26,222	6,222	1,500,000	1,142,199	(357,801)
-	-	-	-	-	-
20,000	26,222	6,222	1,500,000	1,142,199	(357,801)
30,000	26,590	3,410	14,048,513	8,687,888	5,360,625
30,000	26,590	3,410	14,048,513	8,687,888	5,360,625
(10,000)	(368)	9,632	(12,548,513)	(7,545,689)	5,002,824
-	-	-	-	-	-
(990,000)	-	990,000	-	-	-
916,770	916,770	-	-	-	-
(72,230)	916,770	990,000	-	-	-
$(83,230)	916,402	$999,632	$(12,548,513)	(7,545,689)	$5,002,824
	-			11,255,546	
	$ 916,402			$ 3,709,857	

Continued

PALM BEACH COUNTY

BOARD OF COUNTY COMMISSIONERS

COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES

BUDGET AND ACTUAL - CAPITAL PROJECTS FUNDS

For the fiscal year ended September 30, 1983

	Criminal Justice Complex Construction Trust		
	Budget	Actual	Favorable (Unfavorable) Variance
Revenue:			
Taxes (net of discount)	$ -	$ -	$ -
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Fines and forfeitures	-	-	-
Miscellaneous-primarily interest	800,000	507,893	(292,107)
Subtotal	800,000	507,893	(292,107)
Less 5% anticipated revenue	-	-	-
Total revenue	800,000	507,893	(292,107)
Expenditures:			
Capital outlay	6,755,573	6,431,356	324,217
Total expenditures	6,755,573	6,431,356	324,217
Excess of revenue over (under) expenditures	(5,955,573)	(5,923,463)	32,110
Other financing sources (uses):			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Proceeds from long-term borrowings	-	-	-
Total other financing sources (uses)	-	-	-
Excess of revenue and other sources over (under) expenditures and other uses	$(5,955,573)	(5,923,463)	$ 32,110
Fund balance restated, October 1, 1982		7,229,214	
Fund balance, September 30, 1983		$ 1,305,751	

See accompanying notes.

Total Capital Project Funds

Budget	Actual	Favorable (Unfavorable) Variance
$ 5,575,503	$ 5,301,109	$ (274,394)
-	26,343	26,343
12,166,242	10,496,225	(1,670,017)
9,735	15,235	5,500
5,361,396	4,344,065	(1,017,331)
23,112,876	20,182,977	(2,929,899)
(513,248)	-	513,248
22,599,628	20,182,977	(2,416,651)
58,212,976	24,702,979	33,509,997
58,212,976	24,702,979	33,509,997
(35,613,348)	(4,520,002)	31,093,346
2,926,088	675,471	(2,250,617)
(2,127,796)	(944,926)	1,182,870
1,728,816	1,536,132	(192,684)
2,527,108	1,266,677	(1,260,431)
$(33,086,240)	(3,253,325)	$29,832,915
	32,835,778	
	$29,582,453	

PALM BEACH COUNTY

BOARD OF COUNTY COMMISSIONERS

COMBINING STATEMENT OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCES - SPECIAL ASSESSMENT FUNDS

For the fiscal year ended September 30, 1983

	Public Improvement	Hypoluxo Village	M.S.T.U. District I	M.S.T.U. District II
Revenue:				
Special assessments levied	$ 21,197	$ -	$434,104	$1,117,691
Miscellaneous-primarily interest	90,616	5,205	26,250	65,445
Total revenue	111,813	5,205	460,354	1,183,136
Expenditures:				
General government	-	4,468	-	-
Capital outlay	19,629	-	45,772	267,807
Total expenditures	19,629	4,468	45,772	267,807
Excess of revenue over (under) expenditures	92,184	737	414,582	915,329
Other financing sources (uses):				
Operating transfers in	-	-	-	-
Operating transfers out	(20,000)	-	-	-
Total other financing sources (uses):	(20,000)	-	-	-
Excess revenue and other sources over (under) expenditures and other uses	72,184	737	414,582	915,329
Fund balance, October 1, 1982	1,119,949	2,253	-	-
Fund balance, September 30, 1983	$1,192,133	$2,990	$414,582	$ 915,329

See accompanying notes.

M.S.T.U. District III	M.S.T.U. District IV	M.S.T.U. District V	Eliminations	Total Special Assessment Funds
$1,447,976	$659,986	$223,811	$ -	$3,904,765
63,574	39,716	11,071	(4,061)	297,816
1,511,550	699,702	234,882	(4,061)	4,202,581
-	-	-	(4,061)	407
153,229	65,241	3,244	-	554,922
153,229	65,241	3,244	(4,061)	555,329
1,358,321	634,461	231,638	-	3,647,252
20,000	-	-	-	20,000
-	-	-	-	(20,000)
20,000	-	-	-	-
1,378,321	634,461	231,638	-	3,647,252
3	-	-	-	1,122,205
$1,378,324	$634,461	$231,638	$ -	$4,769,457

PALM BEACH COUNTY

BOARD OF COUNTY COMMISSIONERS

COMBINING STATEMENT OF REVENUE, EXPENDITURES AND

CHANGES IN FUND BALANCES - EXPENDABLE TRUST FUNDS

For the fiscal year ended September 30, 1983

	Conditionally Imposed Impact Fees	Animal Regulation	Deferred Compensation	Total Expendable Trust Funds
Revenue:				
Contributions:				
From plan participants	$ -	$ -	$ 615,029	$ 615,029
Other	-	848	-	848
Total contributions	-	848	615,029	615,877
Charges for services	399,057	-	-	399,057
Miscellaneous-primarily interest	156,540	206	173,192	329,938
Total revenue	555,597	1,054	788,221	1,344,872
Expenditures:				
Current:				
General government:				
Other services and charges	-	-	11,574	11,574
Refunds	-	-	84,666	84,666
Total expenditures	-	-	96,240	96,240
Excess of revenue over expenditures	555,597	1,054	691,981	1,248,632
Fund balance, October 1, 1982	1,483,608	1,335	1,004,402	2,489,345
Fund balance, September 30, 1983	$2,039,205	$2,389	$1,696,383	$3,737,977

See accompanying notes.

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PALM BEACH COUNTY

BOARD OF COUNTY COMMISSIONERS

COMBINING SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGETARY BASIS - BUDGET AND ACTUAL - SPECIAL ASSESSMENT FUNDS

For the fiscal year ended September 30, 1983

	Public Improvement		
	Budget	Actual	Favorable (Unfavorable) Variance
Revenue:			
Taxes (net of discount)	$ -	$ -	$ -
Special assessments collected	102,000	109,368	7,368
Miscellaneous-primarily interest	480,644	90,616	(390,028)
Subtotal	582,644	199,984	(382,660)
Less 5% anticipated revenue	(9,567)	-	9,567
Total revenue	573,077	199,984	(373,093)
Expenditures:			
General government	-	-	-
Capital outlay	573,077	19,629	553,448
Total expenditures	573,077	19,629	553,448
Excess of revenue over (under) expenditures	-	180,355	180,355
Other financing sources (uses):			
Operating transfers in	4,822	-	(4,822)
Operating transfers out	-	(20,000)	(20,000)
Total other financing sources (uses)	4,822	(20,000)	(24,822)
Excess of revenue and other sources over (under) expenditures and other uses	$ 4,822	160,355	$155,533
Fund balance, October 1, 1982-budgetary basis		555,905	
Fund balance, September 30, 1983-budgetary basis		$716,260	

See accompanying notes.

Hypoluxo Village			M.S.T.U. District I		
Budget	Actual	Favorable (Unfavorable) Variance	Budget	Actual	Favorable (Unfavorable) Variance
$12,901	$ 9	$(12,892)	$426,317	$407,340	$(18,977)
-	8,334	8,334	-	529	529
2,259	5,196	2,937	9,146	26,250	17,104
15,160	13,539	(1,621)	435,463	434,119	1,344
(674)	-	674	(21,773)	-	21,773
14,486	13,539	(947)	413,690	434,119	20,429
14,561	4,468	10,093	-	-	-
-	-	-	413,690	45,772	367,918
14,561	4,468	10,093	413,690	45,772	367,918
(75)	9,071	9,146	-	388,347	388,347
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
$(75)	9,071	$ 9,146	$ -	388,347	$388,347
	1,003			-	
	$10,074			$388,347	

Continued

PALM BEACH COUNTY

BOARD OF COUNTY COMMISSIONERS

COMBINING SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGETARY BASIS - BUDGET AND ACTUAL - SPECIAL ASSESSMENT FUNDS

For the fiscal year ended September 30, 1983

	M.S.T.U. District II		
	Budget	Actual	Favorable (Unfavorable) Variance
Revenue:			
Taxes (net of discount)	$1,100,071	$1,045,147	$(54,924)
Special assessments collected	-	-	-
Miscellaneous-primarily interest	34,726	65,445	30,719
Subtotal	1,134,797	1,110,592	(24,205)
Less 5% anticipated revenue	(56,740)	-	56,740
Total revenue	1,078,057	1,110,592	32,535
Expenditures:			
General government	-	-	-
Capital outlay	1,078,057	267,807	810,250
Total expenditures	1,078,057	267,807	810,250
Excess of revenue over (under) expenditures	-	842,785	842,785
Other financing sources (uses):			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	-	-	-
Excess of revenue and other sources over (under) expenditures and other uses	$ -	842,785	$842,785
Fund balance, October 1, 1982-budgetary basis		-	
Fund balance, September 30, 1983-budgetary basis		$ 842,785	

See accompanying notes.

M.S.T.U. District III			M..S.T.U District IV		
Budget	Actual	Favorable (Unfavorable) Variance	Budget	Actual	Favorable (Unfavorable) Variance
$ 999,866	$ 930,448	$ (69,418)	$648,499	$614,334	$(34,165)
-	40,846	40,846	-	-	-
21,367	63,574	42,207	13,699	39,716	26,017
1,021,233	1,034,868	13,635	662,198	654,050	(8,148)
(51,062)	-	51,062	(33,110)	-	33,110
970,171	1,034,868	64,697	629,088	654,050	24,962
-	-	-	-	-	-
970,171	153,229	816,942	629,088	65,241	563,847
970,171	153,229	816,942	629,088	65,241	563,847
-	881,639	881,639	-	588,809	588,809
-	20,000	20,000	-	-	-
-	-	-	-	-	-
-	20,000	20,000	-	-	-
$ -	901,639	$ 901,639	$ -	588,809	$588,809
	3			-	
	$ 901,642			$588,809	

Continued

PALM BEACH COUNTY

BOARD OF COUNTY COMMISSIONERS

COMBINING SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGETARY BASIS - BUDGET AND ACTUAL - SPECIAL ASSESSMENT FUNDS

For the fiscal year ended September 30, 1983

	M.S.T.U. District V		
	Budget	Actual	Favorable (Unfavorable) Variance
Revenue:			
Taxes (net of discount)	$171,766	$163,538	$ (8,228)
Special assessments collected	-	-	-
Miscellaneous-primarily interest	3,763	11,071	7,308
Subtotal	175,529	174,609	(920)
Less 5% anticipated revenue	(8,776)	-	8,776
Total revenue	166,753	174,609	7,856
Expenditures:			
General government	-	-	-
Capital outlay	166,753	3,244	163,509
Total expenditures	166,753	3,244	163,509
Excess of revenue over (under) expenditures	-	171,365	171,365
Other financing sources (uses):			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	-	-	-
Excess of revenue and other sources over (under) expenditures and other uses	$ -	171,365	$171,365
Fund balance, October 1, 1982-budgetary basis		-	
Fund balance, September 30, 1983-budgetary basis		$171,365	

See accompanying notes.

Total Special Assessment Funds

Budget	Actual	Favorable (Unfavorable) Variance
$3,359,420	$3,160,816	$ (198,604)
102,000	159,077	57,077
565,604	301,868	(263,736)
4,027,024	3,621,761	(405,263)
(181,702)	-	181,702
3,845,322	3,621,761	(223,561)
14,561	4,468	10,093
3,830,836	554,922	3,275,914
3,845,397	559,390	3,286,007
(75)	3,062,371	3,062,446
4,822	20,000	15,178
-	(20,000)	(20,000)
4,822	-	(4,822)
$ 4,747	3,062,371	$3,057,624
	556,911	
	$3,619,282	

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS

For the fiscal year ended September 30, 1983

Law Enforcement	Balance 10/01/82	Additions	Deductions	Balance 09/30/83
Assets:				
Cash and short-term investments	$ 278,431	$1,205,629	$1,160,679	$ 323,381
Due from other County funds	177,938	-	177,938	-
Total assets	$ 456,369	$1,205,629	$1,338,617	$ 323,381
Liabilities:				
Due to other County funds	$ 456,369	$1,005,809	$1,138,797	$ 323,381
Total liabilities	$ 456,369	$1,005,809	$1,138,797	$ 323,381
Suspense				
Assets:				
Cash and short-term investments	$ 718,631	$1,534,815	$ 906,356	$1,347,090
Receivable (net of allowance for uncollectibles):				
Accrued interest	28,123	25,049	28,123	25,049
Accounts	20,236	10,473	20,235	10,474
Total assets	$ 766,990	$1,570,337	$ 954,714	$1,382,613
Liabilities:				
Vouchers payable and accrued liabilities	$ 22,779	$ 82,707	$ 100,301	$ 5,185
Due to other County funds	170,118	104,150	170,118	104,150
Due to individuals	290,137	117,310	199,170	208,277
Other liabilities	283,956	1,419,411	638,366	1,065,001
Total liabilities	$ 766,990	$1,723,578	$1,107,955	$1,382,613

See accompanying notes.

County Home Patient's Bank Account	Balance 10/01/82	Additions	Deductions	Balance 09/30/83
Assets:				
Cash and short-term investments	$ 53,433	$ 559,023	$ 560,240	$ 52,216
Total assets	$ 53,433	$ 559,023	$ 560,240	$ 52,216
Liabilities:				
Due to other individuals	$ 53,433	$ 559,023	$ 560,240	$ 52,216
Total liabilities	$ 53,433	$ 559,023	$ 560,240	$ 52,216
Total - All Agency Funds				
Assets:				
Cash and short-term investments	$1,050,495	$3,299,467	$2,627,275	$1,722,687
Receivable (net of allowance for uncollectibles):				
Accrued interest	28,123	25,049	28,123	25,049
Accounts	20,236	10,473	20,235	10,474
Due from other County funds	177,938	-	177,938	-
Total assets	$1,276,792	$3,334,989	$2,853,571	$1,758,210
Liabilities:				
Vouchers payable and accrued liabilities	$ 22,779	$ 82,707	$ 100,301	$ 5,185
Due to other County funds	626,487	1,109,959	1,308,915	427,531
Due to individuals	343,570	676,333	759,410	260,493
Other liabilities	283,956	1,419,411	638,366	1,065,001
Total liabilities	$1,276,792	$3,288,410	$2,806,992	$1,758,210

PALM BEACH COUNTY

BOARD OF COUNTY COMMISSIONERS

NOTES TO SUPPLEMENTAL DATA

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Board of County Commissioners is the elected governing body of Palm Beach County. The Board appoints an administrator to administer policies emanating from its statutory authority.

The accounting policies of the Board conform to generally accepted accounting principles.

The Board has applied the National Council on Governmental Accounting Statement No. 3, Defining the Governmental Reporting Entity, for the fiscal year ended September 30, 1983. These combined financial statements include those of separately administered organizations that are controlled by or dependent on the County. Control or dependence is determined on the basis of budget adoption, taxing authority, funding and appointment of the respective governing board.

The following is a summary of the more significant accounting principles and policies used in the preparation of these financial statements.

Fund Accounting

The accounts of the Board are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for using a separate set of self-balancing accounts which comprise its assets, liabilities, fund equities, revenue and expenditures or expenses. The various funds are grouped by type in the financial statements. The following fund types and account groups are utilized by the Board.

Governmental Funds

General Funds - The General Fund is used to account for all revenue and expenditures applicable to the general operations which are not properly accounted for in another fund. All general operating revenue which is not restricted or designated as to use by outside sources is recorded in the general fund.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Governmental Funds, continued

Special Revenue Funds - Special Revenue Funds are operating funds used to account for revenue (other than special assessments, expendable trust or capital projects) the use of which is restricted or designated.

Debt Service Funds - Debt Service Funds are used to account for the payment of interest and principal on long-term debt. Debt service revenue is generally derived from property taxes and other operating revenue.

Capital Project Funds - Capital Project Funds are used to account for resources designated to construct or acquire general fixed assets and major improvements other than those financed by special assessments or by proprietary funds.

Special Assessment Funds - Special Assessment Funds are used to account for the financing of public improvements or services deemed to benefit the properties against which special assessments are levied.

Proprietary Funds

Enterprise Funds - Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The costs of providing goods or services to the general public are financed or recovered primarily through user charges.

Internal Service Funds - Internal Service Funds are used to account for the financing of goods or services provided by one department

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Proprietary Funds, continued

or agency to other departments or agencies of the government unit, or to other government units, on a cost reimbursement basis.

Fiduciary Funds

Trust and Agency Funds - Trust and Agency Funds are used to account for assets held by the Board in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Expendable Trust Funds are accounted for in essentially the same manner as governmental funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Account Groups

General Fixed Assets Account Group - This account group is used to account for those fixed assets which are not properly accounted for in proprietary type funds.

General Long-Term Debt Account Group - This account group is used to account for the outstanding principal balances of long-term debt and capitalized lease obligations other than bonds payable from the operations of the Enterprise Funds.

Basis of Accounting

The accounts of the governmental and fiduciary funds are maintained on the modified accrual basis. Revenue is recognized when it becomes measurable and available. Where grant revenue is dependent upon expenditures by the Board, revenue is accrued as obligations are incurred.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Basis of Accounting, continued

Special assessment receivables are recorded as revenue in the year the assessments are levied, even if payments are made in annual installments. Annual installments not yet collected are reflected as special assessments receivable and, if due in more than one year, a reservation of fund balance is made in an equal amount.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: (1) accumulated unpaid vacation and sick pay which are not accrued; and (2) principal and interest on general long-term debt which are recognized when due.

All proprietary funds are accounted for using the accrual basis of accounting. Revenue is recognized when earned, and expenses are recognized when they are incurred. Unbilled utility service receivables are estimated and recorded at year end.

Budgetary Requirements

Expenditures of all governmental fund types are controlled by appropriations. The budgeted revenue and expenditures in the accompanying financial statements reflect all approved amendments.

The Board has complied with the Florida requirement that budgets be in balance. Budgets are prepared on a basis consistent with generally accepted accounting principles except as described in Note 2. The budget amounts reflected in the accompanying financial statements are not balanced because they do not report the amounts budgeted as beginning fund balances from the prior year.

Encumbrances

The Board utilizes encumbrances accounting to assure effective budgetary control. Current year's appropriations are charged for encumbrances when purchase orders and contracts are issued. At year-end all outstanding commitments are cancelled and re-instated against the succeeding year's budget. Therefore, reserves for encumbrances have not been established.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Total Columns On Combined Statement - Overview

Total columns on the Combined Statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Also, such data is not comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Investments

Investments, which consist of certificates of deposit and United States Treasury obligations, are stated at cost which approximates fair market value.

Inventories

Inventories, consisting primarily of materials and supplies, are stated at the lower of cost or net realizable value determined on a first-in, first-out basis. Governmental fund type inventories are recorded as expenditures when they are purchased (purchase method). Year-end inventories are recorded as assets and are offset by a reserve of fund balance indicating that such amounts do not represent "available spendable resources."

Interfund Transactions

Transfers of financial resources among funds are recognized in the funds affected in the period in which the interfund receivables and payables arise.

During the course of normal operations, the Board has numerous transactions between other Board and County funds to provide services, construct assets, service debt, and so forth. These transactions are generally reflected as operating transfers.

General Fixed Assets (Governmental Fund Types) (Unaudited)

Land, buildings, improvements and machinery and equipment are recorded at cost. The Board does not report the value of its

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

General Fixed Assets (Governmental Fund Types) (Unaudited), continued

public domain or or "infrastructure" assets (such as roads, bridges, streets and sidewalks) in the General Fixed Assets Account Group. Contributed assets are recorded at fair value on the date of acquisition. Land acquired prior to 1972 is recorded at the County Property Appraiser's 1972 appraised values. General fixed assets are recorded as expenditures when purchased and no depreciation is provided on them.

Property, Plant and Equipment (Proprietary Fund Types)

Property, plant and equipment is stated at cost except for contributed property which is recorded at fair value on the date of acquisition.

The Board capitalizes major expenditures for additions and improvements. Expenditures for maintenance and repairs are charged to expense when incurred.

Depreciation is provided using the straight-line method over the estimated useful lives of the related assets. The ranges of the useful lives are as follows:

Buildings	10 - 40 years
Improvements other than buildings	10 - 50 years
Furniture, fixtures and equipment	3 - 12 years

Depreciation on fixed assets acquired through contributions from other governments is recorded as an expense and transferred from retained earnings as a reduction of contributed equity in the balance sheet.

General Long-Term Debt

Payments made to reduce the outstanding balance of general long-term debt are made primarily from debt service funds.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Fund Balances - Other Reserves (Governmental Fund Types)

Asset balances which are restricted awaiting final disposition of litigation and advances to other County funds are equally offset by a fund balance reserve which indicates that these funds do not represent "available spendable resources" since they are not a component of net current assets. Current portions of long-term interfund loans receivable (reported in "Due from" asset accounts) are considered "available spendable resources."

Tap-In Fees

Water and Sewer tap-in fees are required to be used for capital acquisition purposes and thus are accounted for as contributed capital.

Deferred Charges

Expenses incurred in connection with the issuance of long-term debt are deferred and amortized over the term of the related financing.

Interest Cost

Interest cost is charged to expense or expenditure as incurred, except for proprietary funds, which follow the provisions of Statement of Financial Accounting Standards No. 34, "Capitalization of Interest Cost." The County has elected not to retroactively apply Statement of Financial Accounting Standards No. 62, "Capitalization of Interest Cost on Certain Tax-Exempt Borrowings and Certain Gifts and Grants."

Property Taxes

For the fiscal year ended September 30, 1983, property taxes were levied on September 28, 1982, and attached as an enforceable lien on property on January 1, 1983. The property taxes notices were mailed November 8, 1982, by the County's Tax Collector and collections begain in November 1982, with discounts offered for payment prior to the April 1, 1983 due date. Property taxes are recognized as revenue in the fiscal year for which they are levied.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Vacation and Sick Leave

Accumulated unpaid vacation and sick leave benefits of governmental funds are charged to expenditure at the time of payment. Accumulated unpaid vacation and sick leave benefits of proprietary funds are accrued as a liability and charged to expense at the time the employees perform these services which give rise to the benefits and an employer obligation exists.

2. SPECIAL ASSESSMENT FUNDS - BUDGET AND ACTUAL

The Special Assessment Funds' budgets recognize assessments as revenue in the fiscal year in which the assessments are collected rather than when the assessments are levied.

The following adjustments were necessary to present the actual data for the Special Assessment Funds on a budgetary basis:

Excess of revenues and other financing uses over expenditures and other financing sources - GAAP basis	$3,647,252
Special assessments levied during the current fiscal year	(743,958)
Special assessments collected during the current fiscal year	159,077
Excess of revenues and other financing sources over expenditures and other financing uses - budgetary basis	$3,062,371
Fund balance, October 1, 1982 - GAAP basis	$1,122,205
Special assessments levied in excess of special assessments collected as of October 1, 1982	(565,294)
Fund balance, October 1, 1982 - Budgetary basis	$ 556,911

3. SPECIAL ASSESSMENTS RECEIVABLE

At September 30, 1983, special assessments receivable consisted of:

Current assessments	$ 150,174
Delinquent assessments	33,663
Deferred assessments	966,339
	$1,150,176

4. VIOLATIONS OF BOND COVENANTS

For the year ended September 30, 1983, the Board was not in compliance with covenants of the East Central Region and the Southern Region Water and Sewer Revenue Bond Resolutions. Some of the transfer of funds into the various accounts were not made in the specific amounts and on the specific dates required by the Bond resolution. However, prior to year end, sufficient amounts had been transfered into the appropriate accounts.

5. FUND BALANCE/RETAINED EARNINGS, DEFICITS AND OVER EXPENDITURES

The following funds under control of the Board of County Commissioners had deficits in their fund balances/retained earnings at September 30, 1983 or expenditures exceeding their budgeted amounts for the year then ended:

	Deficit Fund Balances/ Retained Earnings	Over Expenditures
Special Revenue Funds:		
Fire Control District No. 3		$ 152,569
Fire Control District No. 7		$ 284,372
Fire Control District No. 11	$ 8,663	$ 8,507
Fire Control District No. 12	$ 1,606	
Debt Service Funds:		
Glade Health Facility Sinking		$ 4,994
Palm Beach County Public Building Corporation		$ 1,597
50M Beach and Park	$ 27,843	
Enterprise Funds:		
Transportation Authority	$1,097,972	
Internal Service Funds:		
Employee Health Insurance	$ 53,441	

6. GENERAL FIXED ASSETS (Unaudited)

Changes in general fixed assets during the year are summarized below:

	Balance October 1, 1982	Net Change	Balance September 30, 1983
Land	$ 78,196,423	$ 5,826,214	$ 84,022,637
Buildings	49,257,497	35,812,859	85,070,356
Improvements other than buildings	22,311,311	3,539,704	25,851,015
Furniture, fixtures and equipment	19,086,624	2,406,971	21,493,595
Books	2,573,127	729,771	3,302,898
Construction in progress	32,149,512	(26,144,375)	6,005,137
	$203,574,494	$22,171,144	$225,745,638

7. PROPERTY, PLANT AND EQUIPMENT - PROPRIETARY FUNDS

The following is a summary of proprietary fund type property, plant and equipment at September 30, 1983:

	Enterprise Funds	Internal Service Funds
Land	$ 12,553,694	$ -
Buildings	16,590,728	2,206,849
Improvements other than buildings	18,619,411	-
Furniture, fixtures and equipment	8,866,170	6,296,928
Construction in progress	17,038,402	-
Utility plant in service	132,030,156	-
	205,698,561	8,503,777
Less accumulated depreciation	32,289,385	4,234,422
	$173,409,176	$ 4,269,355

8. PROPERTY HELD FOR LEASING

The Department of Airports leases land and buildings under operating leases to airlines, car rental agencies and other commercial enterprises. Terms of leases vary from 1 to 20 years. In all cases, leasehold improvements, if any, will be contributed to the Airport at lease termination.

The following is an analysis of property held for lease by major classes as of September 30, 1983:

Buildings	$14,915,452
Less accumulated depreciation	(8,044,830)
	6,870,622
Land	144,695
Total property held for lease	$ 7,015,317

The following is a schedule of minimum future rentals on noncancellable operating leases as of September 30, 1983:

Year ending September 30,	
1984	$ 3,422,770
1985	2,822,337
1986	2,896,013
1987	1,181,817
1988	534,653
Future years	2,065,524
Total minimum future rentals	$12,923,114

9. PENSION PLAN

The County participates in the non-contributory Florida Retirement System Pension Plan (System) which covers substantially all of its employees. The System, which is totally administered and controlled by the State of Florida, determines the amount of the County's contributions (Governmental Fund Types $7,546,000 and Proprietary Fund Types $1,092,000 in the current year). The County's relative position and undertaking under the System are not determinable. Contributions to this plan are recorded as expenditures or expenses when accrued. Contributions to the plan are made equal to a percentage of salaries. This percentage was 10.93% during fiscal year 1983.

9. PENSION PLAN, Continued

A separate contributory defined benefit plan covers substantially all of the employees of the management firm which operates the Transportation Authority. Pension expense for the Authority for the year ended September 30, 1983 was approximately $147,000. The Authority made contributions to the plan equal to 5% of covered salaries and the employees contributed 2%. The employer contribution for the fiscal year ended September 30, 1983 was approximately $92,000. Contributions are charged to expense in accordance with generally accepted accounting principles.

The normal and disability pension plan provisions of the Transportation Authority are as follows:

. Normal Pension

Age requirement: 65

Service requirement: 5 years

Amount: 1.12% of final average salary times years of services to a maximum of 25 years with a minimum of $277 per month.

. Disability

Age requirement: None

Service requirement: 10 years

Amount: Normal pension accrued

. Plan Amendment

The plan was amended October 1, 1982 to increase benefits from 0.85% to 1.12% (an increase of approximately 32%) for all employees.

. Investments

The nature of the underlying investments are individual insurance contracts held by New York Life Insurance Company. The investments are stated at market, which is assumed to be the same as the insurance carrier's reported value for the insurance contracts.

9. PENSION PLAN, Continued

Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those future periodic payments, including lump-sum distributions, that are attributable under the Plans' provisions to the services employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired, disabled or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries.

The actuarial present value of accumulated plan benefits is determined by an independent actuary and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect, for the period between the valuation date and the expected payment date, the time value of money and the probability of payment. The estimated actuarially determined prior service cost for retirement benefits is calculated under the frozen entry age actuarial cost method.

Information on the actuarial present value of accumulated plan benefits is as follows:

Actuarial present value of accumulated plan benefits at December 31, 1981	$ 343,600
Increase attributable to:	
Plan amendment	118,155
Benefits accumulated	93,951
Benefits paid	(22,102)
Interest	22,334
Net increase	212,338
Actuarial present value of accumulated plan benefits at December 31, 1982	$ 555,938
Vested benefits:	
Participants currently receiving benefits	$ 125,611
Other vested benefits	294,047
Total vested benefits	419,658
Non-vested benefits	136,280
Total actuarial present value of accumulated plan benefits	$ 555,938

9. PENSION PLAN, Continued

Actuarial Present Value of Accumulated Plan Benefits, continued

The significant actuarial assumptions used in the valuation for the Pension Plan as of December 31, 1982 (date of latest actuarial report) were as follows:

. Investment return - Six and one-half percent (6.5%) compounded annually

. Mortality rates - 1971 Group Annuity Mortality Table

. Disability mortality before age 65 - Age 65 mortality under stipulated table

. Termination rates before retirement:

	Rate (%)			
Age	Death	Disability	Withdrawal	Total
20	.05	.05	6.58	6.68
25	.06	.05	5.27	5.38
30	.08	.05	4.83	4.96
35	.11	.06	4.47	4.65
40	.16	.09	3.84	4.09
45	.29	.18	3.21	3.69
50	.53	.40	-	.93
55	.85	.85	-	1.70
60	1.31	1.74	-	3.05

* Rates shown are for men; rates for women are slightly lower.

Note: Detail rates may not add to totals due to rounding

. Salary Scale:

Age	Present Salary as a Percentage of Salary at 65
20	13.8
25	17.2
30	21.4
35	26.7
40	33.3
45	41.5
50	51.7
55	64.4
60	80.2

Includes allowance for inflation of 4% per year

9. PENSION PLAN, Continued

Actuarial Present Value of Accumulated Plan Benefits, continued

. Retirement age - 65, or completion of service requirement if later.

. Percent married - 75%

10. COMMITMENTS

Road Bonds

Bonds, secured by the full faith and credit of the State of Florida, have been issued to finance transportation (road) projects in Palm Beach County. Debt service is paid from Palm Beach County's 80% portion of the 5th and 6th cent gasoline tax; gasoline tax funds not required for debt service are distributed in the same manner as the 20% share, to Palm Beach County for certain transportation-related expenditures as specified by Florida Statutes.

Information concerning the State of Florida road bonds is summarized below:

Amount of Issue:	$25,000,000	$ 7,000,000	$31,000,000
Date of Issue:	January 1, 1975	January 1, 1977	July 1, 1977
Interest Rate:	5.5-7.5%	5.4-5.5%	5.0-5.1%
Remaining Original Maturities			
1984	$ 475,000	$ 110,000	$ 675,000
1985	505,000	120,000	710,000
1986	540,000	130,000	745,000
1987	575,000	145,000	780,000
1988	615,000	160,000	815,000
1989 - 1993	3,755,000	1,025,000	4,605,000
1994 - 1998	5,260,000	1,475,000	5,865,000
1999 - 2003	7,215,000	1,965,000	7,635,000
2004 - 2008	3,545,000	1,405,000	5,710,000
	$22,425,000	$ 6,535,000	$27,540,000

10. COMMITMENTS, Continued

Road Bonds, continued

The $31,000,000 issue is an advance refunding issue. The proceeds of this issue will be used to call and retire the $25,000,000 issue on July 1, 1984, and pay debt service on such bonds until July 1, 1984.

The State of Florida maintains debt service funds and accounts for these issues with the following balances consisting of cash and short-term investments at September 30, 1983.

$25,000,000 issue	$23,786,418
$ 7,000,000 and $31,000,000 issues	$ 4,289,070

Contractual Commitments

At September 30, 1983, the Board had in process various purchase commitments and construction contracts as summarized below. Substantially all of these amounts will be due within fiscal year 1984.

Governmental Fund Types:	
Special Revenue	$1,857,000
Capital Project	4,543,000
	$6,400,000
Proprietary Fund Type:	
Enterprise	$ 212,000
Internal Service	222,000
	$ 434,000

Sanitary Landfill - Funding Commitment

The County's Sanitary Landfill Fund is required by Florida Statute to advance a minimum of $150,000 annually to the Palm Beach County Solid Waste Authority. These advances are to be

10. COMMITMENTS, Continued

Sanitary Landfill - Funding Commitment, continued

repaid at such times as the Authority obtains profitable operations and may then be made over a period not to exceed twenty years. Due to the uncertainty of collection, these amounts have been charged to expense. Advances through September 30, 1983 total $1,468,670 of which $542,350 was advanced during the fiscal year ended September 30, 1983.

11. VACATION AND SICK LEAVE

Maximum accumulated sick leave benefits and earned vacation pay (excluding proprietary funds) at September 30, 1983, are approximately $3,727,000 and $2,608,000, respectively.

12. ADVANCE REFUNDING OF WATER AND SEWER DEBT

On September 10, 1981, the County issued $31,000,000 Water and Sewer Revenue Bonds ("1981 Bonds") to provide funds to (1) refund the $30,905,000 1977 State Sewer Revenue Bond Loan (State Loan), (2) refund the the $7,250,000 1980 Water and Sewer Revenue Bond Anticipation Notes ("Anticipation Notes"), (3) construct improvements, (4) repay certain monies advanced by the County to Water and Sewer, and (5) make certain deposits into the debt service accounts for the new issue. The State Loan was refunded primarily to permit the County greater operational and financial flexibility in operating the Water and Sewer System.

A portion of the 1981 Bond proceeds and other available funds, in the amount of $16,026,719 for the State Loan and $7,512,813 for the Anticipation Notes, were placed in irrevocable escrow funds with independent escrow agents. The funds were invested in direct obligations of the United States of America or certificates of deposits, the maturing principal and interest earnings of which will provide sufficient monies to pay at maturity, or redeem prior to maturity, the principal of and premium, if any,

12. ADVANCE REFUNDING OF WATER AND SEWER DEBT, Continued

and interest on the refunded State Loan and Anticipation Notes. These obligations mature at various dates through June 30, 2009.

In accordance with generally accepted accounting principles, the refunded debts are not included in the combined enterprise funds' balance sheet at September 30, 1983. Similarly, interest expense related to the refunded debt and interest earned on the investment of the escrowed funds has not been recognized in the combined statement of revenue and expenses.

13. PRIOR PERIOD ADJUSTMENTS

Establishment of Palm Beach County Public Building Corporation Capital Project Fund and Debt Service Fund

During the year, the County established a capital project fund and a debt service fund to account for the construction of the Administrative Complex and the payment of debt service on $20,200,000 revenue bonds issued to finance the construction. These funds were established in accordance with a ruling by the Fifteenth Judicial Circuit Court of Florida, which stated that funds of the Palm Beach County Public Building Corporation are now and were always funds of the County. Accordingly, the matter has been treated as a change in the reporting entity.

The effect of this change is to increase fund balances of the capital project funds and debt service funds at October 1, 1982 by $11,255,546 and $3,185,866, respectively.

Change in Accounting for Tap-In Fees

The balance of retained earnings and contributed capital at October 1, 1982 has been restated from the amounts previously reported in the 1982 annual financial statements of Palm Beach County, Florida to reflect tap-in fees for the fiscal year ended September 30, 1982, as contributed capital rather than nonoperating revenue. Accordingly, contributed capital has been increased and retained earnings decreased by $1,339,073 from the amounts previously reported. This change results from an opinion of legal counsel as to the permissable use of such funds. Adjustment of earlier periods was not applicable.

13. PRIOR PERIOD ADJUSTMENTS, Continued

	Governmental Fund Types			Proprietary Fund Types	
	Capital Projects	Debt Service	Special Revenue	Airport	Water and Sewer
Fund balance/ Retained earnings October 1, 1982	$21,580,232	$ 1,438,053	$16,383,226	$13,297,921	$26,102,055
Restatement due to change in reporting entity	11,255,546	3,185,866	-	-	-
Adjustment to plant, property and equipment	-	-	(2,400)	153,584	-
Change in accounting for tap-in fees	-	-	-	-	(1,339,073)
Fund balance/ retained earnings restated October 1, 1982	$32,835,778	$ 4,623,919	$16,380,826	$13,451,505	$24,762,982

14. LONG-TERM DEBT PAYABLE

General Long-Term Debt Payable

Changes in general long-term debt of the Board for the year ended September 30, 1983 are summarized below:

	General Obligation Bonds	Revenue Bonds and Anticipation Notes	Administrative Complex Lease Obligations	Other General Obligations
General long-term debt payable at October 1, 1982	$56,730,000	$31,450,000	$20,200,000	$ 3,390,536
Long-term debt issued:				
General obligation bonds	29,700,000	-	-	-
Revenue bonds and anticipation notes	-	1,820,000	-	-
Other general obligations	-	-	-	3,989,412
Reclassification of lease obligations to revenue bonds	-	20,200,000	(20,200,000)	-
Long-term debt retired	(1,260,000)	(30,100,000)	-	(1,091,633)
General long-term debt payable at September 30, 1983	$85,170,000	$23,370,000	$ -	$ 6,288,315

General long-term debt payable at September 30, 1983 consisted of the following:

General Obligation Bonds:

$50,000,000 1978 and 1980 Beach and Park Acquisition and Improvement serial bonds due in annual installments of $830,000 to $3,605,000 through August 1, 2008; with interest from 5.75% to 8.75% payable semi-annually on February 1, and August 1 of each year.	$47,495,000
$7,000,000 1967 Courthouse and Jail serial certificates of indebtedness due in annual installments of $325,000 to $460,000 through October 1, 1992; with interest from 3% to 6% payable semi-annually on April 1, and October 1 of each year.	3,510,000

14. LONG-TERM DEBT PAYABLE, Continued

General Obligation Bonds, continued

$6,000,000 1970 Beach Acquisitions serial bonds due in annual installments of $175,000 to $425,000 through March 1, 1999; with interest from 4% to 7.5% payable semi-annually on March 1 and September 1 of each year.	4,465,000
$29,000,000 1983 Criminal Justice Complex Serial Bonds due in annual installments of $2,700,000 to $3,000,000 through June 1, 1993; with interest from 7.60% to 7.875% payable semi-annually on June 1 and December 1 of each year.	29,700,000
	85,170,000

Revenue Bonds and Anticipation Notes:

$2,500,000 County Improvement serial bonds due in annual installments of $80,000 to $165,000 through October 1, 1997; with interest from 4.3% to 6% payable semi-annually on April 1 and October 1 of each year from the proceeds of the Race Track Funds allocated each year to Palm Beach County, pursuant to Chapters 550 and 551, Florida Statutes and Chapter 67-1866, Laws of Florida, Acts of 1967.	1,670,000
$820,000 County Improvement Revenue Certificates due in two annual installments of $250,000 through June 1, 1985; with interest from 7.50% to 8.75% payable semi-annually on December 1 and June 1 of each year from the revenues collected and deposited into the Fine and Forfeiture Fund pursuant to Florida Statutes Section 30.321.	500,000
$1,000,000 County Public Improvement Revenue Bond Anticipation Notes due on December 1, 1984 with interest of 6.20% payable semi-annually on June 1 and December 1 of both years. The notes are secured by a pledge of and first lien upon the first funds derived from the sale of authorized but unissued Public Improvement Revenue Bonds. The County intends to repay these bonds with the proceeds of the Public Improvement Revenue Bonds.	1,000,000

14. LONG-TERM DEBT PAYABLE, Continued

Revenue Bonds and Anticipation Notes, continued

$20,200,000 Palm Beach County Public Building Corporation, Inc. Revenue Bonds, Series 1981 due in annual installments of $145,000 to $2,105,000 through June 1, 2011; with interest from 8.5% - 11.125% payable semi-annually on December 1 and June 1 of each year. Payment of principal and interest on the bonds is guaranteed under a noncancellable insurance policy. Proceeds from the sale of the bonds are being used to construct an administrative complex which will be leased to Palm Beach County as its primary office facility. The Bonds will be payable soley from payments made under a lease arrangement with the County. Payments under the lease arrangement will be made by the County from non ad valorem revenues.	20,200,000
	23,370,000

The Palm Beach County Public Building Corporation bond indenture established certain accounts and determined the order in which bond proceeds and lease revenues are to be deposited into these accounts. The purpose of the funds is as follows:

Account	Purpose
Sinking -	
Revenue Bond Account	Payment of principal and interest on bonds plus any redemption prior to maturity, including sinking fund redemption.
Bond Reserve Account	Payment of principal and interest on bonds to the extent monies on deposit in the Revenue Bond Account are insufficient therefore.

14. LONG-TERM DEBT PAYABLE, Continued

Other General Obligations

Other general obligations are comprised of installment purchase obligations and capitalized lease obligations.	6,288,315
	$114,828,315

Long-Term Debt Payable - Enterprise Funds

Long-term debt payable by the enterprise funds of the Board at September 30, 1983 consisted of the following:

$31,000,000 1981 Water and Sewer Revenue Bonds due in annual installments of $190,000 to $21,965,000 through October 1, 2011 with interest from 9.0% to 12.50% payable semi-annually on April 1 and October 1 of each year. The bonds are collateralized by the net revenues of the East Central Region of the Water and Sewer System.	$30,028,634
$25,500,000 1981 Water and Sewer Revenue Bonds due in installments of $180,000 to $17,445,000 through October 1, 2011, with interest from 9.50% to 12.75% payable semi-annually on October 1 and April 1 of each year. The bonds are collateralized by the net revenues of the Southern Region of the Water and Sewer System.	24,819,983
	$54,848,617

The Water and Sewer Revenue Bond Resolutions (East Central and Southern Regions) established certain accounts and determined the order in which revenue is to be deposited in these accounts. The purpose of the accounts, in order of priority of monthly revenue transfers, is as follows:

Account	Purpose
Revenue -	deposit all revenue
Operations and Maintenance -	pay operating expenses

14. LONG-TERM DEBT PAYABLE, Continued

Long-Term Debt Payable - Enterprise Funds, continued

Sinking -

Bond Interest Account -	fund the next semi-annual interest payment on all outstanding serial and term bonds
Bond Principal Account -	fund the next annual principal payment on all outstanding serial bond
Bond Redemption Account -	fund the next annual principal payment on all outstanding term bonds
Bond Reserve Account -	deposit one-sixtieth of the amount equal to the maximum annual debt service in any succeeding year, up to that amount, for transfer to the bond interest, bond principal or bond redemption accounts, if necessary
Renewal and Replacement -	deposit one-twelfth of 5% of the preceding year's gross revenue for extensions, improvements, additions or the replacement of capital assets
Capital Improvement -	deposit remaining monies for use in any manner provided by law
Payment (Southern Region only) -	deposit all monies from capacity reservation charges, transfer the earned portion to the revenue fund, make refunds to developers and make payments to the former owner as prescribed in the purchase and sale agreement (See ("Subsequent Events" note)

14. LONG-TERM DEBT PAYABLE, Continued

Long-Term Debt Payable - Enterprise Funds, continued

The Water and Sewer Revenue Bonds are collateralized by a first lien on the respective Water and Sewer System's net revenue (as defined in the bond resolution). The Board is required to establish rates and fees sufficient to provide net revenue (as defined in the bond resolutions) which is at least 125% of the annual debt service requirements.

The annual requirements to amortize all debt (principal) outstanding of the Board and imputed interest on capitalized lease obligations at September 30, 1983, are summarized below:

Year ending September 30,	General Long-Term Debt	Water & Sewer	Total
1984	$ 5,497,806	$ 180,000	$ 5,677,806
1985	6,820,875	380,000	7,200,875
1986	5,723,464	410,000	6,133,464
1987	5,723,682	450,000	6,173,682
1988	5,666,826	495,000	6,161,826
1989-1993	29,828,086	3,470,000	33,298,086
1994-1998	14,682,870	3,780,000	18,462,870
1999-2003	15,475,000	7,925,000	23,400,000
2004-2008	22,265,000	--	22,265,000
2009-2011	5,705,000	39,410,000	45,115,000
	117,388,609	56,500,000	173,888,609
Imputed interest on capitalized lease obligations	(2,560,294)	-	(2,560,294)
Unamortized bond discount	-	(1,651,383)	(1,651,383)
	$114,828,315	$54,848,617	$169,676,932

Most long-term debt issues enable the County to call various maturities of the debt at call premiums which vary from 1/2% to 4% of the principal balance.

15. CONTRIBUTED CAPITAL (PROPRIETARY FUNDS)

The following is a summary of the changes in the contributed capital accounts within the proprietary funds:

	Enterprise Funds			
	Airport		Water & Sewer	
	Customers and Developers	Other Governments	Customers and Developers	Other Governments
Balance at October 1, 1982	$ 250,000	$21,939,209	$53,673,334	$17,467,944
Fixed assets contributed	-	183,232	7,104,834	879,008
Tap-in fees	-	-	2,187,123	-
Depreciation expense on fixed assets contributed	-	(541,277)	-	(742,911)
Balance at September 30, 1983	$ 250,000	$21,581,164	$62,965,291	$17,604,041

	Enterprise Funds			Internal Service Funds	
	Transportation Authority		Sanitary Landfill	Motor Pool	
	Other Governments	Other County Funds	Developers	Other Governments	Other County Funds
Balance at October 1, 1982	$ 4,717,775	$ 581,568	$ 475,074	$ 1,809,354	$ 403,192
Fixed assets contributed	-	-	28,923	-	-
Disposal of assets	(34,288)	(5,566)	-	-	-
Grants	340,166	40,068	-	-	-
Depreciation expense on fixed assets contributed	(531,017)	(59,424)	-	(67,638)	-
Residual equity transfer	-	-	(503,997)	-	-
Balance at September 30, 1983	$ 4,492,636	$ 556,646	$ -	$ 1,741,716	$ 403,192

16. INTEREST COSTS

Total interest costs related to the Board's proprietary funds are summarized below:

	Total Interest Costs Expensed	Total Interest Costs Capitalized
Enterprise funds:		
Water and Sewer	$5,341,353	$1,678,473

17. ACQUISITION OF WATER AND SEWER SYSTEM

On October 21, 1981, the County purchased the water and sewer systems of South Palm Beach Utilities Corp., which have service areas located in southern Palm Beach County. The County operates the facilities as the Southern Region system of its Water and Sewer department.

The purchase agreement provides for the following payments to the seller:

- A maximum purchase price of $42,500,000 payable as follows:
  - An initial payment of $20,000,000 which was made at closing; and
  - Contingent payments over the next 18 years totalling a maximum of $22,500,000 as follows:
    - $1,200 for each additional equivalent residential connection (ERC) (as defined) up to a maximum of 18,750 ERCs, and
    - 80% of future connection charges paid by developers, with a maximum of $500 per ERC.

17. ACQUISITION OF WATER AND SEWER SYSTEM, Continued

. Until the maximum purchase price is paid or until October 21, 1999, whichever occurs first, the County must make payments to the seller in addition to the maximum purchase price from guaranteed revenue. The first $600,000 of guaranteed revenue will be retained by the County, the next $600,000 will be paid to the seller and all guaranteed revenue above $1,200,000 will be divided equally. Guaranteed revenue are fees paid by developers to reserve capacity in the water and sewer systems.

In a related agreement, the County must make payments to the seller at the rate of $250 for each ERC added to the system for which a connection charge is paid subsequent to October 21, 1981.

Because of the uncertainty of the amounts of contingent payments for future years, no effect has been given to these future payments in the accompanying financial statements. In accordance with generally accepted accounting principles, the assets were recorded at the amount of the initial payment upon acquisition. The initial purchase price was allocated to the assets on the basis of their fair market value. The excess of the fair market value of the assets over the initial purchase price was allocated proportionately to the noncurrent assets, resulting in a reduction in their carrying amount. Adjustments to the carrying value of the noncurrent assets are made as the amounts of contingent payments become determinable, at which time such adjustments are allocated proportionately to the acquired noncurrent assets. Contingent payments accrued for the year ending September 30, 1983 totalled approximately $3,593,000 and increased the carrying value of the assets acquired from South Palm Beach Utilities Corp.

As further described in Note 14, the County issued $25,500,000 of water and sewer revenue bonds to make the initial payment of $20,000,000, and fund certain other expenditures of the System. The bonds are secured by the net revenue of the Southern Region System.

Results of operations of the Southern Region System for the year ended September 30, 1983 (during which period net income of this System was approximately $1,054,000) are included in the statement of income of the Water and Sewer Fund for the fiscal year ended September 30, 1983. (See "Subsequent Events" note.)

18. TRANSPORTATION AUTHORITY OPERATING ASSISTANCE GRANTS

The Authority has received operating assistance grants under Section 5 and Section 18 of the Urban Mass Transportation Act (UMTA) of 1964, as amended.

UMTA requires a local share matching of its funds pursuant to the grant. The Authority meets its local share, known as the level of effort, through operating assistance received from the Board and certain non-farebox revenue.

The Authority received approximately $1,805,000 in operating assistance grants during the year ending September 30, 1983.

19. SEGMENT INFORMATION ON ENTERPRISE FUND ACTIVITIES

	Airport	Water and Sewer	Transportation Authority	Sanitary Landfill	Total
Operating revenue	$ 9,360,071	$13,759,401	$ 1,315,936	$ 4,687,557	$ 29,122,965
Depreciation and amortization expense	1,764,016	3,141,435	590,441	397,045	5,892,937
Operating income (loss)	1,805,094	943,905	(3,832,416)	2,019	(1,081,398)
Operating transfers in	-	-	1,426,796	-	1,426,796
Operating grants	-	-	1,805,338	-	1,805,338
Net income (loss)	4,342,172	1,054,044	(597,732)	(3,932,334)	866,150
Current capital contributions	183,232	10,170,965	380,234	86,574	10,821,005
Plant, property and equipment:					
Additions	1,003,850	11,576,576	19,712	2,280,389	14,880,527
Deletions	729,363	-	-	-	729,363
Net working capital	5,865,750	261,166	(1,505,973)	251,515	6,884,404
Total assets	44,791,540	172,035,403	6,094,663	1,035,040	223,956,646
Bonds and other long-term liabilities payable from operating revenue	-	54,668,617	-	-	54,668,617
Total equity	$40,166,118	$107,129,269	$ 3,951,310	$ 251,515	$151,498,212

20. SUPERVISOR OF ELECTIONS

The operations of the Supervisor of Elections are included within the General Fund of the Board of County Commissioners and expenditures are summarized as follows:

Administration	$ 592,854
Voting equipment	130,950
Elections	241,965
	$ 965,769

21. RELATED PARTY TRANSACTIONS

The Board allocates certain support department costs which include legal, fiscal, purchasing, personnel, internal audit and communication costs. Certain funds are also charged for the cost of services provided by the Motor Pool, Casualty Self-Insurance, Employee Health Insurance and Worker's Compensation internal service funds.

Certain Board funds are also charged for services rendered by the Property Appraiser's Data Processing Internal Service Fund.

On December 14, 1982, the Department of Airports entered into a sales contract with the Board of County Commissioners, a related party, in which a parcel of land was sold for $3,650,000. The Department received a 10% interest-bearing note for the full purchase price. The note provides for amortization of principal over a ten year period beginning January 1985.

The gain from the sale of $3,014,234 was deferred and will be amortized to income as principal is collected. Proceeds from the sale are restricted until expended for Federal Aviation Administration approved projects. Palm Beach County will utilize the land for non-aviation purposes.

22. CONTINGENCIES

Litigation

A road and bridge contractor has filed suit against the County and others alleging that additional compensation in excess of $5,000,000 is due the contractor as a result of cost overruns

22. CONTINGENCIES, Continued

Litigation, continued

on the project. Management of the County, based upon consultation with legal counsel, believes that there are meritorious defenses in this action; however, the ultimate amount of loss to the County, if any, is not determinable.

Various municipalities within Palm Beach County have filed suit against the County alleging failure by the County to disburse to the municipalities funds in excess of $10,000,000 to be used for road and bridge improvements as required by Florida Statute 336.59. Mangement of the County, based upon consultation with legal counsel, believes that there are meritorious defenses in this action; however, the ultimate amount of loss to the County, if any, is not determinable.

Four municipalities located within the geographic boundaries of the County have filed suit against the County. The plaintiffs allege that the County has violated the State constitution and statutes by taxing properties located within their municipalities for services rendered exclusively for the benefit of residents of the unincorporated areas of the County. The appellate court decided the case in favor of the County; the plaintiffs have filed an appeal. Through court order, $4,200,000 is not available for expenditure pending final outcome of the case. Fund balance has been reserved in the accompanying financial statements for the $4,200,000. The County believes that a materially adverse outcome is unlikely.

The County is involved in various other litigation and claims arising in the normal course of its operations. In the opinion of management of the County, based upon consultation with legal counsel, the outcome of these matters will not materially affect the financial position of the County.

Grants and Assistance

Activities of certain funds of the County are financed in whole or in part by various forms of grants and assistance, principally from the federal government. There can be no absolute assurance that such assistance will continue in the future at the present levels. Amounts received from grantor agencies are subject to audit or adjustment by grantor agencies. Also, any amounts disallowed could constitute liabilities of the applicable funds.

22. CONTINGENCIES, Continued

Self-Insurance

The Board maintains three self-insurance programs as described below:

- Casualty self-insurance of the Board is accounted for as an internal service fund. This program provides coverage up to certain specified limits for public liability, property damage, automobile liability and theft of County-owned property. Coverage in excess of such specified limits has been obtained with commercial carriers. This program is subject to potential losses in excess of the amounts accrued at year-end; it is unlikely that the amounts of such potential losses would be material.

- Health Insurance is accounted for in an internal service fund. The program provides medical benefits for Board employees and their dependents. This program is subject to potential losses in excess of the amounts accrued at year-end; it is unlikely that the amounts of such potential losses would be material.

- Workers' Compensation is accounted for in an internal service fund. This program provides coverage for workers' compensation claims. This program is subject to potential losses in excess of the amounts accrued at year-end; it is unlikely that the amounts of such potential losses would be material.

23. SUBSEQUENT EVENTS

Revenue Bonds

The Board of County Commissioners has authorized a revenue bond issue for the following purposes:

- refund the $31,000,000 1981 Water and Sewer Revenue Bonds collateralized by the net revenue of the East Central Region Water and Sewer System;

- refund the $25,500,000 1981 Water and Sewer Revenue Bonds collateralized by the net revenue of the Southern Region Water and Sewer System; and,

- provide funds for the payments due under the Southern Region settlement, discussed below.

23. SUBSEQUENT EVENTS, Continued

Revenue Bonds, continued

Based upon the currently contemplated terms of the bond offering, it is anticipated that an advance refunding of the existing $31,000,000 and $25,500,000 issues will occur.

Accordingly, under generally accepted accounting principles, neither the existing bonds or the escrow funds derived from the portion of the contemplated bond issue necessary to refund the existing bonds will be reflected in the Systems' balance sheet. Similarly, interest expense related to the refunded debt and interest earned on the investment of the escrowed funds will not be recognized in the statement of revenue, expenses and changes in retained earnings of the Systems. While the transaction will ultimately result in substantial savings to the Systems due to lower interest expense, the immediate effect will be a substantial extraordinary loss on early extinguishment of debt that could approximate $8,000,000 - $10,000,000 depending upon the final terms of the contemplated bond offering. The loss will not consume working capital of the System.

On November 29, 1983, the Palm Beach County Board of County Commissioners authorized the issuance of not more than $29,365,000 of Palm Beach County Road Improvement Bonds. The bonds have not yet been issued.

South Palm Beach Utilities Corporation

Subsequent to September 30, 1983, the Board of County Commissioners and the Trustees for the shareholders of South Palm Beach Utilities Corporation entered into an agreement settling all disputes arising from their prior purchase agreement. In exchange for a payment of approximately $16,200,000, the County will be released from all past or future obligations under the purchase agreement. This agreement is subject to approval of the holders of beneficial interests of the Trust and the payment of the approximately $16,200,000. In accordance with generally accepted accounting principles, the amount paid will increase the carrying value of the plant, property and equipment originally acquired.

Subsequent to September 30, 1983, certain plant facilities, reflected in the September 30, 1983 balance sheet at a net carrying value of approximately $2,400,000 were returned to the developer who originally contributed them to the Water and Sewer

23. SUBSEQUENT EVENTS, Continued

South Palm Beach Utilities Corporation, continued

Systems. The cost and accumulated depreciation were removed from the Systems' accounting records and contributed capital was charged for the net carrying value of the plant facilities.

Disposal of the Sanitary Landfill

Effective October 1, 1983, the Board of County Commissioners transferred the ownership and operations of the Lantana Landfill, the Pahokee Landfill, the Cross State Landfill, substantially all tangible and personal property, and the management of the operations of the Dyer Boulevard Landfill to the Solid Waste Authority, a governmental unit created by Chapter 75-473, Laws of Florida as amended. The County retained cash and other receivables of $1,035,040 to extinguish current liabilities of $783,525 that were not assumed. The Solid Waste Authority shall be entitled to all future revenues received at the subject landfills, and shall be responsible for all subsequent liabilities arising in connection with the landfills.

Because of the planned disposition, the Sanitary Landfill Fund established a 1983 reserve of $4,290,946 to provide for anticipated losses associated with the transfer. Consequently, the assets and liabilities involved in this transfer net to zero and are not shown on the balance sheet at September 30, 1983. Net assets with continuing value to the County not included in the transfer will be reclassified to the General Fund. During 1983, the Sanitary Landfill Fund incurred a profit of $356,693 before the provision for disposition which is considered a nonoperating item in the 1983 combined financial statements.

SUPPLEMENTAL DATA
SHERIFF

SUPPLEMENTAL DATA ON THE

SHERIFF

PALM BEACH COUNTY, FLORIDA

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PALM BEACH COUNTY SHERIFF

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

September 30, 1983

	Governmental Fund Types	
	General	Special Revenue
ASSETS		
Cash and short-term investments	$ 125,048	$ 103,843
Accounts receivable	-	-
Due from other County funds	471,539	119,948
Due from other governments	-	-
Furniture, fixtures and equipment (Note 3)	-	-
Amount to be provided for retirement of long-term debt	-	-
Investments	314,143	-
Total assets	$ 910,730	$ 223,791
LIABILITIES		
Liabilities:		
Vouchers payable and accrued liabilities	$ 876,303	$ -
Due to other County funds	233,782	184,526
Due to other governments	-	-
Due to individuals	-	-
Insurance claims payable (Note 6)	-	-
Escrow reserve	-	-
General long-term debt payable:		
Obligations under capital lease (Note 5)	-	-
Installment contracts payable (Note 5)	-	-
Total liabilities	1,110,085	184,526
FUND EQUITY		
Investment in general fixed assets	-	-
Fund balance:		
Reserved	-	-
Unreserved	(199,355)	39,265
Total fund equity	(199,355)	39,265
Total liabilities and fund equity	$ 910,730	$ 223,791

See accompanying notes.

Fiduciary Fund Types		Account Groups		
Expendable Trust	Agency	General Fixed Assets	General Long-Term Debt	Totals (Memorandum Only)
$1,425,412	$ 983,692	$ -	$ -	$ 2,367,995
-	60,955	-	-	60,955
-	126,693	-	-	718,180
-	-	-	-	-
-	-	11,388,416	-	11,388,416
-	-	-	908,887	908,887
258,119	-	-	-	572,262
$1,683,531	$1,171,340	$11,388,416	$ 908,887	$16,286,695
$ 1,217	$ -	$ -	$ -	$ 877,520
3,372	387,625	-	-	809,305
-	10	-	-	10
-	783,705	-	-	783,705
22,500	-	-	-	22,500
124,488	-	-	-	124,488
-	-	-	77,880	77,880
-	-	-	831,007	831,007
151,577	1,171,340	-	908,887	3,526,415
-	-	11,388,416	-	11,388,416
324,359	-	-	-	324,359
1,207,595	-	-	-	1,047,505
1,531,954	-	11,388,416	-	12,760,280
$1,683,531	$1,171,340	$11,388,416	$ 908,887	$16,286,695

PALM BEACH COUNTY SHERIFF
COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES -
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUND
For the fiscal year ended September 30, 1983

	Governmental Fund Types	
	General	Special Revenue
Revenue:		
Subsidy from Board of County Commissioners	$30,592,398	$ 1,289,842
Contributions from plan participants	-	-
Miscellaneous - primarily interest	292,056	-
Total revenue	30,884,454	1,289,842
Less unearned revenue (Note 2)	-	-
Net revenue	30,884,454	1,289,842
Expenditures:		
Public safety:		
Salary and benefits	23,153,139	-
Auto	1,721,168	-
Travel	45,194	793
Radio	106,420	1,826
Other criminal	527,821	39,028
Jail:		
Food	915,363	612
Care of prisoners	454,095	-
Utilities	579,041	-
Supplies	102,904	-
Other	42,613	-
Telephone and telegraph	353,026	-
Office supplies	237,950	2,668
Other administrative	260,563	112
Harbor patrol	34,883	-
Aviation	206,004	-
Investigation	45,878	40,000
Police education	-	122,600
Insurance claims and premiums	-	-
Consultant fees	-	-
Escrow reserve	-	-
Capital outlay (Notes 3 and 5)	1,201,877	1,095,080
Total public safety	29,987,939	1,302,719
Debt Service:		
Principal retirement	489,303	-
Interest and fiscal charges	98,856	-
Total expenditures	30,576,098	1,302,719
Excess of revenue over (under) expenditures	308,356	(12,877)
Other financing sources (uses):		
Proceeds from sale of bonds	575,183	-
Operating transfers in	58,867	122,600
Operating transfers out	(922,288)	(122,600)
Other - capital lease	577,007	-
Total other financing sources (uses)	288,769	-
Excess of revenue and other sources over (under) expenditures and other uses	597,125	(12,877)
Fund balance, October 1, 1982	(796,480)	52,142
Fund balance, September 30, 1983	$ (199,355)	$ 39,265

See accompanying notes.

Fiduciary Fund Type Expendable Trust	Totals (Memorandum Only)
$ -	$31,882,240
992,236	992,236
437,514	729,570
1,429,750	33,604,046
-	-
1,429,750	33,604,046
-	23,153,139
-	1,721,168
-	45,987
-	108,246
-	566,849
-	915,975
-	454,095
-	579,041
-	102,904
263,890	306,503
-	353,026
-	240,618
22,174	282,849
-	34,883
-	206,004
-	85,878
-	122,600
788,296	788,296
5,628	5,628
124,488	124,488
-	2,296,957
1,204,476	32,495,134
-	489,303
-	98,856
1,204,476	33,083,293
225,274	520,753
-	575,183
507,633	689,100
-	(1,044,888)
-	577,007
507,633	796,402
732,907	1,317,155
799,047	54,709
$ 1,531,954	$ 1,371,864

PALM BEACH COUNTY SHERIFF
COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL AND SPECIAL REVENUE FUNDS
For the fiscal year ended September 30, 1983

	General Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenue:			
Subsidy from Board of County Commissioners	$30,592,398	$30,592,398	$ -
Miscellaneous - interest	292,056	292,056	-
Total revenue	30,884,454	30,884,454	-
Less unearned revenue (Note 2)	-	-	-
Net revenue	30,884,454	20,884,454	-
Expenditures:			
Public safety:			
Salaries and benefits	23,153,899	23,153,139	760
Auto	1,796,920	1,721,168	75,752
Travel	198,284	45,194	153,090
Radio	102,455	106,420	(3,965)
Other criminal	562,656	527,821	34,835
Jail:			
Food	948,470	915,363	33,107
Care of prisoners	363,902	454,095	(90,193)
Utilities	517,991	579,041	(61,050)
Supplies	89,351	102,904	(13,553)
Other	42,909	42,613	296
Telephone and telegraph	283,423	353,026	(69,603)
Office supplies	219,502	237,950	(18,448)
Other administrative	737,611	260,563	477,048
Habor patrol	53,100	34,883	18,217
Aviation	188,855	206,004	(17,149)
Investigation	70,000	45,878	24,122
Police education	-	-	-
Capital outlay (Notes 3 and 5)	1,266,422	1,201,877	64,545
Total public safety	30,595,750	29,987,939	607,811
Debt service:			
Principal retirement	-	489,303	(489,303)
Interest and fiscal charges	-	98,856	(98,856)
Total expenditures	30,595,750	30,576,098	19,652
Excess of revenue over (under) expenditures	288,704	308,356	19,652
Other financing sources (uses):			
Proceeds from bond sale	-	575,183	575,183
Operating transfers in	-	58,867	58,867
Operating transfers out	-	(922,288)	(922,288)
Other - capital lease (Notes 3 and 5)	-	577,007	577,007
Total other financing sources (uses)	-	288,769	288,769
Excess of revenue and other sources over (under) expenditures and other uses	$ 288,704	597,125	$ 308,421
Fund balance, October 1, 1982		(796,480)	
Fund balance, September 30, 1983		$ (199,355)	

See accompanying notes.

Special Revenue Funds			Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
$ 1,429,554	$ 1,289,842	$ (139,712)	$32,021,952	$31,882,240	$ (139,712)
-	-	-	292,056	292,056	-
1,429,554	1,289,842	(139,712)	32,314,008	32,174,296	(139,712)
-	-	-	-	-	-
1,429,554	1,289,842	(139,712)	32,314,008	32,174,296	(139,712)
-	-	-	23,153,899	23,153,139	760
-	-	-	1,796,920	1,721,168	75,752
800	793	7	199,084	45,987	153,097
3,500	1,826	1,674	105,955	108,246	(2,291)
45,500	39,028	6,472	608,156	566,849	41,307
1,000	612	388	949,470	915,975	33,495
-	-	-	363,902	454,095	(90,193)
-	-	-	517,991	579,041	(61,050)
-	-	-	89,351	102,904	(13,553)
-	-	-	42,909	42,613	296
-	-	-	283,423	353,026	(69,603)
2,100	2,668	(568)	221,602	240,618	(19,016)
275	112	163	737,886	260,675	477,211
-	-	-	53,100	34,883	18,217
-	-	-	188,855	206,004	(17,149)
40,000	40,000	-	110,000	85,878	24,122
122,343	122,600	(257)	122,343	122,600	(257)
1,214,036	1,095,080	118,956	2,480,458	2,296,957	183,501
1,429,554	1,302,719	126,835	32,025,304	31,290,658	734,646
-	-	-	-	489,303	(489,303)
-	-	-	-	98,856	(98,856)
1,429,554	1,302,719	126,835	32,025,304	31,878,817	146,487
-	(12,877)	(12,877)	288,704	295,479	6,775
-	-	-	-	575,183	575,183
-	122,600	122,600	-	181,467	181,467
-	(122,600)	(122,600)	-	(1,044,888)	(1,044,888)
-	-	-	-	577,007	577,007
-	-	-	-	288,769	288,769
$ -	(12,877)	$ (12,877)	$ 288,704	584,248	$ 295,544
	52,142			(744,338)	
	$ 39,265			$ (160,090)	

PALM BEACH COUNTY SHERIFF

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS

For the fiscal year ended September 30, 1983

	Balance 10/01/82	Additions	Deductions	Balance 09/30/83
CASH BOND				
Assets:				
Cash and investments	$ 300,473	$1,626,276	$1,558,641	$ 368,098
Due from other County funds	-	2,243	-	2,243
Total assets	$ 300,473	$1,628,519	$1,558,651	$ 370,341
Liabilities:				
Due to individuals	$ 300,473	$1,506,276	$1,436,408	$ 370,341
Total liabilities	$ 300,473	$1,506,276	$1,436,408	$ 370,341
INDIVIDUAL DEPOSITORS				
Assets:				
Cash and investments	$ 95,811	$2,038,144	$2,068,077	$ 65,878
Due from other County funds	-	1,129	-	1,129
Total assets	$ 95,811	$2,039,273	$2,068,077	$ 67,007
Liabilities:				
Due to other County funds	$ 46,288	$ 675,380	$ 675,405	$ 46,263
Due to individuals	49,389	964,294	992,949	20,734
Due to other governments	134	75,057	75,181	10
Total liabilities	$ 95,811	$1,714,731	$1,743,535	$ 67,007
OTHER SUSPENSE				
Assets:				
Cash and investments	$ 626,439	$3,558,647	$3,669,196	$ 515,890
Accounts receivable	-	60,955	-	60,955
Due from other County funds	-	123,321	-	123,321
Due from other governments	9,598	17,181	26,779	-
Total assets	$ 636,037	$3,760,104	$3,695,975	$ 700,166
Liabilities:				
Due to other County funds	$ 454,117	$2,368,740	$2,481,495	$ 341,362
Due to individuals	181,920	358,804	181,920	358,804
Total liabilities	$ 636,037	$2,727,544	$2,663,415	$ 700,166

See accompanying notes.

	Balance 10/01/82	Additions	Deductions	Balance 09/30/83
INMATE				
Assets:				
Cash	$ 14,926	$ 676,214	$ 647,314	$ 33,826
Total assets	$ 14,926	$ 676,214	$ 647,314	$ 33,826
Liabilities:				
Due to individuals	$ 14,926	$ 676,214	$ 657,314	$ 33,826
Total liabilities	$ 14,926	$ 676,214	$ 657,314	$ 33,826
TOTAL ALL AGENCY FUNDS				
Assets:				
Cash and investments	$1,037,649	$7,899,281	$7,953,238	$ 983,692
Accounts receivable	-	60,955	-	60,955
Due from other County funds	-	126,693	-	126,693
Due from other governments	9,598	17,181	26,779	-
Total assets	$1,047,247	$8,104,110	$7,980,017	$1,171,340
Liabilities:				
Due to other County funds	$ 500,405	$3,044,120	$3,156,900	$ 387,625
Due to other governments	134	75,057	75,181	10
Due to individuals	546,708	3,505,588	3,268,591	783,705
Total liabilities	$1,047,247	$6,624,765	$6,500,672	$1,171,340

PALM BEACH COUNTY SHERIFF

NOTES TO SUPPLEMENTAL DATA

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of the more significant accounting principles and policies used in the preparation of these financial statements:

Purposes of Funds and Account Groups

The Sheriff utilizes the following funds and account groups:

- The General Fund is used to account for all revenues and expenditures applicable to general operations of the Sheriff which are not properly accounted for in another fund. All general operating revenues which are not restricted or designated as to use by outside sources are recorded in the General Fund.

- Special Revenue Funds are operating funds used to account for revenues of which the use is restricted or designated by outside sources.

- Trust and Agency Funds are used to account for assets held by the Sheriff as trustee or agent.

- The General Fixed Assets Account Group is used to provide a record of fixed assets owned by the Sheriff.

- The General Long-Term Debt Account Group is used to account for the outstanding principal balances of general long-term debt.

Basis of Accounting

The accounts of the General Fund, Special Revenue Funds and Trust and Agency Funds are presented on the modified accrual basis. Under the modified accrual basis, expenditures are recorded at the time liabilites are incurred and revenue is recorded when received in cash or when they are both measurable and available. To the extent revenue would exceed expenditures, revenue is not considered earned and is reflected as a liability (see Note 2).

The columns on the accompanying financial statements captioned "Total Memorandum Only" are not necessary for a fair presentation of the financial statements, but are presented as additional analytical data.

Budgetary Requirement

Expenditures are controlled by appropriations in accordance with budgetary requirements set forth in the Florida statutes. The budgeted revenues and expenditures in the accompanying financial statements reflect all amendments approved by the Board of County Commissioners.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Interfund Transactions

The following is a description of the basic types of interfund transactions made during the year and the related accounting policy:

Operating Transfers:

Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

2. UNEARNED REVENUE

Funding for the operations of the Sheriff accounted for in the General Fund is provided by the Palm Beach County Board of County Commissioners. The amount of such funding is estimated in the general fund budgeting process and, by Statute, any excess General Fund fund balance which would otherwise exist, is returned to the Board of County Commissioners. Such excess, if any, is reflected as a reduction of revenue in the accompanying financial statements.

3. GENERAL FIXED ASSETS

General fixed assets are recorded as expenditures in the General Fund and Special Revenue Funds at the time goods are received and a liability is incurred. These assets are capitalized at cost in the General Fixed Asset Account Group. No depreciation is provided on general fixed assets.

Office space used in the Sheriff's operation is provided at no cost by the Board of County Commissioners.

Donated and confiscated assets are recorded in general fixed assets at fair market value at the time received.

Changes in general fixed assets are as follows:

Balance, beginning of year	$ 9,493,356
Additions	2,294,111
Deletions	399,051
Balance, end of year	$11,388,416

4. PENSION PLAN

The Sheriff participates in the non-contributory Florida Retirement System Pension Plan (System) which covers substantially all of its employees. The System, which is totally administered and controlled by the State of Florida, determines the amount of the Sheriff's contributions (Government Fund Types $2,342,553 in the current year). The Sheriff's relative position and undertaking under the System are not determinable. Contributions to this plan are recorded as expenditures or expenses when accrued. Contributions to the plan are made equal to a percentage of salaries. This percentage was 10.93% during fiscal year 1983.

5. GENERAL LONG-TERM DEBT

Capital Leases:

The following is a schedule by years of future minimum lease payments under capital leases together with the present value of the net minimum lease payments as of September 30, 1983:

Year ending September 30:	
1984	$ 79,879
Total minimum lease payments	79,879
Less amount representing interest	1,999
Present value of net miminum lease payments	$ 77,880

Installment Contracts Payable:

The Sheriff has entered into several installment contracts payable for the purchase of computer equipment. The amount due under these installment contracts payable is $831,007 at September 30, 1983. Annual principal and interest payments will amount to approximately $520,000 over the next three years, $136,000 in the fourth year and $27,000 in the fifth and final year. All contracts are subject to an annual fiscal funding clause. If sufficient funds are not appropriated, the equipment reverts to the seller and the Sheriff is not obligated to pay the remainder of the sales price.

5. GENERAL LONG-TERM DEBT, Continued

Changes in Long-Term Debt Payable

Balance, beginning of year	$ 821,183
Additions	577,007
Deletions	(489,303)
Balance, end of year	$ 908,887

6. SELF INSURANCE

Effective October 1, 1978, the Sheriff established an expendable trust fund to provide self insurance for professional and automobile liability. Insurance policies are purchased by the fund for other types of coverage. On April 29, 1980, professional liability insurance was purchased providing coverage of $2,000,000 per occurrence with a $5,000 deductible per claim. Florida Statute 768.28 limits liability for personal injury or loss of property to $100,000 per person for each occurrence with a maximum of $200,000 aggregate per occurrence. Judgments may be rendered in excess of these limits by an act of the Legislature.

7. COMMITMENTS AND CONTINGENCIES

The self insurance expendable trust fund is subject to potential losses in excess of the amounts accrued at year-end. This additional loss exposure may range up to $770,000.

Maximum accumulated sick leave benefits and earned vacation pay at September 30, 1983, are approximately $2,097,200 and $1,236,600, respectively.

8. GENERAL FUND DEFICIT

The deficit of the General Fund arose in fiscal 1982 because of the purchase of new equipment in excess of the capital outlay budget. The deficit was reduced in fiscal 1983 by increased revenues made available by the Board of County Commissioners through Revenue Certificates. The remainder of this revenue is expected to be received in fiscal 1984 to completely eliminate the deficit.

SUPPLEMENTAL DATA

CLERK OF THE CIRCUIT AND COUNTY COURTS

SUPPLEMENTAL DATA ON THE

CLERK OF THE CIRCUIT AND COUNTY COURTS

PALM BEACH COUNTY, FLORIDA

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PALM BEACH COUNTY

CLERK OF THE CIRCUIT AND COUNTY COURTS

COMBINED BALANCE SHEET - ALL FUND TYPES

September 30, 1983

	Governmental Fund Types	Fiduciary Fund Types		Totals (Memorandum Only)
	General	Expendable Trust	Agency	
ASSETS				
Cash and short-term investments	$1,452,380	$ 200,051	$3,200,276	$4,852,707
Accrued interest receivable	-	-	-	-
Due from other County funds	270,844	-	28,348	299,192
Due from other governments	-	-	-	-
Other assets - State Documentary Stamps	-	-	196,892	196,892
Total assets	$1,723,224	$ 200,051	$3,425,516	$5,348,791
LIABILITIES AND FUND EQUITY				
Vouchers payable and accrued liabilities	$ 245,450	$ -	$ -	$ 245,450
Due to individuals	-	-	2,475,954	2,475,954
Due to other County funds (Note 2)	1,477,774	-	335,824	1,813,598
Due to other governments	-	-	613,738	613,738
Total liabilities	1,723,224	-	3,425,516	5,148,740
Fund balance:				
Reserved	-	200,051	-	200,051
Total liabilities and fund equity	$1,723,224	$ 200,051	$3,425,516	$5,348,791

See accompanying notes.

PALM BEACH COUNTY
CLERK OF THE CIRCUIT AND COUNTY COURTS

STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

GENERAL FUND

For the fiscal year ended September 30, 1983

	General Fund		Variance Favorable (Unfavorable)
	Budget	Actual	
Revenue:			
Charges for services	$3,199,404	$3,955,238	$ 755,834
Miscellaneous - interest	183,427	118,423	(65,004)
	3,382,831	4,073,661	690,830
Amount to be remitted to Board of County Commissioners (Note 2)	765,127	1,467,905	(702,778)
Net revenue	2,617,704	2,605,756	(11,948)
Expenditures:			
General government (Note 5):			
Operating	2,591,390	2,578,374	13,016
Capital outlay	26,314	27,382	(1,068)
Total expenditures	2,617,704	2,605,756	11,948
Excess of revenues over expenditures	-	-	-
Fund balance - October 1, 1982	-	-	-
Fund balance - September 30, 1983	$ -	$ -	$ -

See accompanying notes.

PALM BEACH COUNTY
CLERK OF THE CIRCUIT AND COUNTY COURTS

STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

EXPENDABLE TRUST FUND

For the fiscal year ended September 30, 1983

Revenue:	
Contributions from plan participants	$ 70,119
Miscellaneous - interest	16,417
Total revenue	86,536
Expenditures:	
General government:	
Other services and charges	1,236
Refunds	3,239
Total expenditures	4,475
Excess of revenues over expenditures	82,061
Fund balance, October 1, 1982	117,990
Fund balance, September 30, 1983	$200,051

See accompanying notes.

PALM BEACH COUNTY

CLERK OF THE CIRCUIT AND COUNTY COURTS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

For the fiscal year ended September 30, 1983

	Balance 10/01/82	Additions	Deductions	Balance 09/30/83
Domestic Relations Fund				
Assets:				
Cash	$ 5,778	$8,437,344	$8,437,690	$ 5,432
Liabilities:				
Due to individuals	$ 5,778	$8,436,944	$8,437,290	$ 5,432
Witness and Jury Fund				
Assets:				
Cash	$ 9,730	$ 636,785	$ 672,728	$ (26,213)
Due from other County funds	14,852	235,521	222,025	28,348
	$ 24,582	$ 872,306	$ 894,753	$ 2,135
Liabilities:				
Due to other County funds	$ 16,000	$ -	$ -	$ 16,000
Due to other governments	8,582	-	22,447	(13,865)
	$ 24,582	$ -	$ 22,447	$ 2,135
Fines and Forfeiture Fund				
Assets:				
Cash	$ 518,068	$5,605,946	$5,671,674	$ 452,340
Liabilities:				
Due to other County funds	$ 254,773	$3,154,338	$3,225,826	$ 183,285
Due to other governments	263,295	2,451,608	2,445,848	269,055
	$ 518,068	$5,605,946	$5,671,674	$ 452,340

See accompanying notes.

	Balance 10/01/82	Additions	Deductions	Balance 09/30/83
Refund Fund				
Assets:				
Cash	$ 842	$ 125	$ -	$ 967
Liabilities:				
Due to individuals	$ 842	$ 125	$ -	$ 967
County Court Registry Fund				
Assets:				
Cash	$ 126,173	$ 111,861	$ 176,442	$ 61,592
Liabilities:				
Due to individuals	$ 126,173	$ 111,861	$ 176,442	$ 61,592
Registry of Court				
Assets:				
Cash and short-term investments	$1,390,199	$12,137,209	$12,105,441	$1,421,967
Liabilities:				
Due to individuals	$1,390,199	$ 8,828,390	$ 8,796,622	$1,421,967

Continued

PALM BEACH COUNTY

CLERK OF THE CIRCUIT AND COUNTY COURTS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, Continued

ALL AGENCY FUNDS

For the fiscal year ended September 30, 1983

	Balance 10/01/82	Additions	Deductions	Balance 09/30/83
General Agency				
Assets:				
Cash and short-term investments	$1,679,661	$51,707,364	$52,102,834	$1,284,191
Other assets - State Documentary Stamps	167,655	23,582,947	23,553,710	196,892
	$1,847,316	$75,290,311	$75,656,544	$1,481,083
Liabilities:				
Due to individuals	$1,398,729	$ 3,491,143	$ 3,903,876	$ 985,996
Due to other County funds	74,571	1,070,143	1,008,175	136,539
Due to other governments	374,016	140,295	155,763	358,548
	$1,847,316	$ 4,701,581	$ 5,067,814	$1,481,083
Totals - All Agency Funds				
Assets:				
Cash and short-term investments	$3,730,451	$78,636,634	$79,166,809	$3,200,276
Due from other County funds	14,852	235,521	222,025	28,348
Other assets - State Documentary Stamps	167,655	23,582,947	23,553,710	196,892
	$3,912,958	$102,455,102	$102,942,544	$3,425,516
Liabilities				
Due to individuals	$2,921,721	$20,868,463	$21,314,230	$2,475,954
Due to other County funds	345,344	4,224,481	4,234,001	335,824
Due to other governments	645,893	2,591,903	2,624,058	613,738
	$3,912,958	$27,684,847	$28,172,289	$3,425,516

See accompanying notes.

PALM BEACH COUNTY

CLERK OF THE CIRCUIT AND COUNTY COURTS

NOTES TO SUPPLEMENTAL DATA

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of significant accounting principles and policies used in the preparation of these financial statements:

Purposes of Funds

The Clerk of the Circuit and County Courts uses the following funds:

- The General Fund is used to account for all revenues and expenditures applicable to the general operations of the Clerk of the Circuit and County Courts which are not properly accounted for in another fund. All general operating revenues which are not restricted or designated as to use by outside sources are recorded in the General Fund.

- Trust and Agency Funds are used to account for assets held by the Clerk as trustee or agent in a fiduciary capacity. The purpose of each fund is as follows:

  - Domestic Relations - To account for court ordered custody funds.

  - Witness and Jury - To process witness and jury fees for the state and county.

  - Fines and Forfeiture - To account for all fines remitted to the County and to distribute the monies to the appropriate government.

  - Refund Account - To process refunds ordered by the courts for certain fines.

  - County Court Registry - Registry of funds collected for County Court Civil.

  - Registry of Court - Registry of funds collected for all other matters which are not County Court Registry.

  - General Agency Trust - To account for various monies collected for third parties which are not the responsibility of any one department.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Purposes of Funds, continued

Expendable Trust - To account for monies contributed by employees of the Clerk of the Circuit and County Courts to the deferred compensation program.

Basis of Accounting

The accounts of the General Fund and the Trust and Agency Funds are maintained on the modified accrual basis. Under the modified accrual basis, expenditures are recorded at the time liabilities are incurred and revenue is recorded when received in cash or when both measurable and available. To the extent revenues would exceed expenditures, revenues are not considered earned and are reflected as a liability.

The columns on the accompanying financial statements captioned "Total Memorandum Only" are not necessary for a fair presentation of the financial statements, but are presented as additional analytical data.

Budgetary Requirements

Expenditures of the General Fund are controlled by appropriations in accordance with budgetary requirements set forth in the Florida Statutes. The budgeted revenues and expenditures in the accompanying financial statements reflect all amendments approved by the Board of County Commissioners.

Interfund Transactions

The following is a description of the basic types of interfund transactions made during the year and the related accounting policy:

Transactions for services rendered or facilities provided. These transactions are recorded as revenue in the receiving fund and expenditures in the disbursing fund.

Transactions which constitute reimbursements of a fund for expenditures initially made from it which are properly applicable to another fund. These transactions are accounted for as expenditures in the reimbursing fund and as reductions of the expenditure in the fund that is reimbursed.

2. AMOUNT TO BE REMITTED TO BOARD OF COUNTY COMMISSIONERS

Any excess of revenues over expenditures which would otherwise exist is remitted to the Board of County Commissioners and is, therefore, reflected as a reduction of revenue in the accompanying financial statements.

3. GENERAL FIXED ASSETS

Tangible personal property used by the Clerk of the Circuit and County Courts in his operations is shown in the General Fixed Asset Group of Accounts of the Board of County Commissioners. In addition, office space used in the Clerk of the Circuit and County Courts' operations is provided at no cost by the Board of County Commissioners.

4. PENSION PLAN

The Clerk of the Circuit and County Courts participates in the non-contributory Florida Retirement System Pension Plan (System) which covers substantially all of its employees. The System, which is totally administered and controlled by the State of Florida, determines the amount of the Clerk of the Circuit and County Courts' contributions (Governmental Fund Types $206,700 in the current year). The Clerk of the Circuit and County Courts' relative position and undertaking under the System are not determinable. Contributions to this plan are recorded as expenditures or expenses when accrued. Contributions to the plan are made equal to a percentage of salaries. This percentage was 10.93% during fiscal year 1983.

5. SUPPLEMENTAL INFORMATION ON EXPENDITURES

The composition of general governmental expenditures of the General Fund for the year ended September 30, 1983, is as follows:

Salaries and benefits	$2,090,192
Insurance	155,639
Data processing	80,028
Postage	85,558
Other	166,957
	$2,578,374

PALM BEACH COUNTY

CLERK OF THE CIRCUIT AND COUNTY COURTS

NOTES TO SUPPLEMENTAL DATA, Continued

6. COMMITMENTS AND CONTINGENCIES

The Clerk of the Circuit and County Courts does not record accumulated vacation or sick leave on its books or financial statements. Instead, these costs are recognized as expenditures when paid.

Maximum accumulated sick leave benefits and earned vacation pay at September 30, 1983 are approximately $209,000 and $124,000, respectively.

SUPPLEMENTAL DATA
TAX COLLECTOR

SUPPLEMENTAL DATA ON THE

TAX COLLECTOR

PALM BEACH COUNTY, FLORIDA

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PALM BEACH COUNTY TAX COLLECTOR

COMBINED BALANCE SHEET

ALL FUND TYPES

September 30, 1983

	Governmental Fund Type	Fiduciary Fund Types		
	General Fund	Expendable Trust Fund	Agency Funds	Totals (Memorandum Only)
ASSETS				
Cash and short-term investments	$3,334,441	$ 89,290	$3,080,356	$6,504,087
Interest receivable	3,992	-	-	3,992
Due from other County funds	384,792	-	-	384,792
Total assets	$3,723,225	$ 89,290	$3,080,356	$6,892,871
LIABILITIES				
Liabilities:				
Vouchers payable and accrued liabilities	$ 111,420	$ -	$ -	$ 111,420
Due to other County funds	3,277,859	-	692,232	3,970,091
Due to other governments	333,946	-	2,111,527	2,445,473
Due to individuals	-	-	276,597	276,597
Total liabilities	3,723,225	-	3,080,356	6,803,581
FUND EQUITY				
Fund balance:				
Reserved	-	89,290	-	89,290
Total liabilities and fund equity	$3,723,225	$ 89,290	$3,080,356	$6,892,871

See accompanying notes.

PALM BEACH COUNTY TAX COLLECTOR

COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

GENERAL FUND AND EXPENDABLE TRUST FUND

For the year ended September 30, 1983

	Governmental Fund Type	Fiduciary Fund Type	
	General Fund	Expendable Trust Fund	Totals (Memorandum Only)
Revenue:			
Charges for services	$6,985,685	$ -	$6,985,685
Interest and miscellaneous	264,984	7,669	272,653
Constributions from plan participants	-	33,286	33,286
	7,250,669	40,955	7,291,624
Less excess due to taxing authorities (Note 2)	3,346,868	-	3,346,868
Total revenue	3,903,801	40,955	3,944,756
Expenditures:			
General government:			
Salaries and benefits	2,745,097	-	2,745,097
Personal services and professional fees	125,329	659	125,988
Other operating expenses	896,927	-	896,927
Capital outlay	136,448	-	136,448
Disbursements to plan participants	-	1,644	1,644
Total expenditures	3,903,801	2,303	3,906,104
Excess of revenue over expenditures	-	38,652	38,652
Fund balance, October 1, 1982	-	50,638	50,638
Fund balance, September 30, 1983	$ -	$ 89,290	$ 89,290

See accompanying notes.

PALM BEACH COUNTY TAX COLLECTOR

STATEMENT OF REVENUE, EXPENDITURES AND CHANGES

IN FUND BALANCE - BUDGET AND ACTUAL

GENERAL FUND

For the year ended September 30, 1983

	General Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenue:			
Charges for services	$6,326,233	$6,985,685	$ 659,452
Interest and miscellaneous	230,000	264,984	34,984
	6,556,233	7,250,669	694,436
Less excess due to taxing authorities (Note 2)	2,539,991	3,346,868	(806,877)
Total revenue	4,016,242	3,903,801	(112,441)
Expenditures:			
General government:			
Salaries and benefits	2,815,086	2,745,097	69,989
Personal services and professional fees	100,500	125,329	(24,829)
Other operating expenses	961,072	896,927	64,145
Capital outlay	139,584	136,448	3,136
Total expenditures	4,016,242	3,903,801	112,441
Excess of revenue over expenditures	-	-	-
Fund balance, October 1, 1982	-	-	-
Fund balance, September 30, 1983	$ -	$ -	$ -

See accompanying notes.

PALM BEACH COUNTY TAX COLLECTOR

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

For the fiscal year ended September 30, 1983

	Balance 10/01/82	Additions	Deductions	Balance 09/30/83
State Licenses				
Assets:				
Cash	$ 664,743	$ 24,612,719	$ 24,437,458	$ 840,004
Total assets	$ 664,743	$ 24,612,719	$ 24,437,458	$ 840,004
Liabilities:				
Due to other County funds	$ 109,359	$ 1,503,139	$ 1,489,545	$ 122,953
Due to other governments	551,131	22,149,723	21,984,929	715,925
Due to individuals	4,253	9,400	12,527	1,126
Total liabilities	$ 664,743	$ 23,662,262	$ 23,487,001	$ 840,004
Property Taxes and Occupational Licenses				
Assets:				
Cash	$ 2,583,950	$338,103,715	$338,447,313	$ 2,240,352
Total assets	$ 2,583,950	$338,103,715	$338,447,313	$ 2,240,352
Liabilities:				
Due to other County funds	$ 664,569	$ 92,861,330	$ 92,956,620	$ 569,279
Due to other governments	1,679,232	239,920,549	240,204,179	1,395,602
Due to individuals	240,149	5,552,029	5,516,707	275,471
Total liabilities	$ 2,583,950	$338,333,908	$338,677,506	$ 2,240,352

See accompanying notes.

	Balance 10/01/82	Additions	Deductions	Balance 09/30/83
Total - All Agency Funds				
Assets:				
Cash	$ 3,248,693	$362,716,434	$362,884,771	$ 3,080,356
Total assets	$ 3,248,693	$362,716,434	$362,884,771	$ 3,080,356
Liabilities:				
Due to other County funds	$ 773,928	$ 94,364,469	$ 94,446,165	$ 692,232
Due to other governments	2,230,363	262,070,272	262,189,108	2,111,527
Due to individuals	244,402	5,561,429	5,529,234	276,597
Total liabilities	$ 3,248,693	$361,996,170	$362,164,507	$ 3,080,356

See accompanying notes.

PALM BEACH COUNTY TAX COLLECTOR

NOTES TO SUPPLEMENTAL DATA

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of the more significant accounting principles and policies used in the preparation of these financial statements:

Purposes of Funds

The Tax Collector utilizes the following funds:

The General Fund is used to account for all revenues and expenditures applicable to general operations of the Tax Collector which are not properly accounted for in another fund.

Trust and Agency Funds are used to account for assets held by the Tax Collector as trustee or agent in a fiduciary capacity.

Basis of Accounting

The accounts of the General, Expendable Trust and Agency Funds are maintained on the modified accrual basis. Under the modified accrual basis, expenditures are recorded at the time liabilities are incurred and revenue is recorded when received in cash or when both measurable and available. To the extent revenue would exceed expenditures, revenue is not considered earned and is reflected as a liability (see Note 2).

The columns entitled "Totals (Memorandum Only)" are included only to facilitate financial analysis. Data in these columns does not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Such data is not comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Budgetary Requirements

Expenditures of the General Fund are controlled by appropriations in accordance with the budget requirements set forth in the Florida Statutes. The budgeted revenues and expenditures in the accompanying financial statements reflect all amendments approved by the Florida Department of Revenue.

The General Fund budget is prepared on the modified accrual basis of accounting which is the same basis of accounting used in preparing the Statement of Revenue and Expenditures - Budget and Actual - General Fund.

2. EXCESS DUE TO TAXING AUTHORITIES

The operations of the Tax Collector's office are accounted for in the General Fund and are funded primarily by fees and commissions from the collection of property taxes and the issuance of licenses. The amount of such funding is estimated in the budget process. By statute, any excess of revenues over expenditures which would otherwise exist is returned to various taxing authorities. Such excess is unearned for accounting purposes and, accordingly, is reflected as a reduction of total revenue ("excess due to taxing authorities") on the statements of revenue, expenditures and changes in fund balance and as a liability in the combined balance sheet.

3. GENERAL FIXED ASSETS

Tangible personal property used by the Tax Collector in his operation is shown in the General Fixed Asset Account Group of the Board of County Commissioners. In addition, certain office space used in the Tax Collector's operation is provided at no cost by the Board of County Commissioners.

4. PENSION PLAN

The Tax Collector participates in the non-contributory Florida Retirement System Pension Plan (System) which covers substantially all of its employees. The System, which is totally administered and controlled by the State of Florida, determines the amount of the Tax Collector's contributions (Government Fund Type $237,392 in the current year). The Tax Collector's relative position and undertaking under the System are not determinable. Contributions to this plan are recorded as expenditures or expenses when accrued. Contributions to the plan are made equal to a percentage of salaries. This percentage was 10.93% during fiscal year 1983.

5. OTHER OPERATING EXPENSES

Other operating expenses consist of the following:

Advertising	$ 1,403
Armored car	3,450
Association dues	1,852
Auto expense	17,685
Data processing	614,392
Insurance	9,825
Labor, materials and hauling	3,058
Maintenance and repairs	19,897
Meter rental	2,443
Miscellaneous	1,370
Office expense	21,649
Office remodeling	14,823
Postage	75,896
Printing	51,503
Rental	27,300
Telephone	5,048
Training	4,620
Travel	11,411
Utilities	9,302
	$896,927

6. COMMITMENTS AND CONTINGENCIES

Maximum accumulated sick leave benefits as of September 30, 1983, are approximately $321,000. Maximum accumulated vacation benefits as of September 30, 1983 are approximately $16,000.

SUPPLEMENTAL DATA
PROPERTY APPRAISER

SUPPLEMENTAL DATA ON THE

PROPERTY APPRAISER

PALM BEACH COUNTY, FLORIDA

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PALM BEACH COUNTY
PROPERTY APPRAISER

COMBINED BALANCE SHEET

ALL FUND TYPES

September 30, 1983

	Governmental Fund Types	Proprietary Fund Types	
	General	Internal Service	Totals (Memorandum Only)
ASSETS			
Cash	$ 634,159	$ 924,794	$1,558,953
Other	-	12,267	12,267
Due from other County funds (Notes 2 and 7)	179,024	260,835	439,859
Machinery and equipment	-	1,838,330	1,838,330
Accumulated depreciation	-	(362,013)	(362,013)
Total assets	$ 813,183	$2,674,213	$3,487,396
LIABILITIES			
Vouchers payable and accrued liabilities	$ 1,817	$ 56,531	$ 58,348
Due to other County funds (Notes 2 and 7)	552,320	923,552	1,475,872
Due to other governments	80,022	-	80,022
Notes payable	-	1,375,475	1,375,475
Advances from other County funds and governments (Note 2)	179,024	318,655	497,679
Total liabilities	$ 813,183	$2,674,213	$3,487,396

See accompanying notes.

PALM BEACH COUNTY
PROPERTY APPRAISER

STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

GENERAL FUND

For the fiscal year ended September 30, 1983

	General Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenue:			
Intergovernmental (Note 2)	$5,036,446	$5,145,118	$ 108,672
Charges for services	-	49,327	49,327
Miscellaneous	-	66,834	66,834
Amount to be remitted to funding entities (Note 2)	-	(677,869)	(677,869)
Net revenue	5,036,446	4,583,410	(453,036)
Expenditures:			
General government:			
Operating (Note 5 and 6)	4,985,196	4,535,023	450,173
Capital outlay	51,250	48,387	2,863
Total expenditures	5,036,446	4,583,410	453,036
Excess of revenues over expenditures	-	-	-
Unreserved fund balance, October 1, 1982	-	-	-
Unreserved fund balance, September 30, 1983	$ -	$ -	$ -

See accompanying notes.

PALM BEACH COUNTY
PROPERTY APPRAISER

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS

INTERNAL SERVICE FUND

For the fiscal year ended September 30, 1983

	Proprietary Fund Type
	Internal Service
Operating revenue:	
Charges for services	$2,965,513
Amount to be remitted to user entities (Note 2)	(667,290)
Total operating revenue	2,298,223
Operating expenses:	
Personal services (Note 5)	1,172,538
Materials and supplies	91,527
Other operating expenses (Note 6)	850,385
Depreciation	224,545
Total data processing expenses	2,338,995
Operating loss	(40,772)
Nonoperating revenue:	
Interest income	40,772
Total nonoperating revenue	40,772
Net income	$ -

See accompanying notes.

PALM BEACH COUNTY
PROPERTY APPRAISER

STATEMENT OF CHANGES IN FINANCIAL POSITION

INTERNAL SERVICE FUND

For the fiscal year ended September 30, 1983

	Proprietary Fund Type
	Internal Service
Sources of funds:	
Operations:	
Net income	$ -
Items not requiring outlay of funds:	
Depreciation	224,545
Funds provided from operations	224,545
Increase in advances from other County funds	33,042
Increase in vouchers payable and accrued liabilities	7,970
Increase in due to other County funds	427,543
Increase in notes payable	775,367
Decrease in due from other County funds	13,717
Total sources of funds	1,482,184
Uses of funds:	
Property, plant and equipment purchased	820,890
Decrease in notes payable	229,154
Other	3,904
Total uses of funds	1,053,948
Increase in cash and short-term investments	$ 428,236

See accompanying notes.

PALM BEACH COUNTY

PROPERTY APPRAISER

NOTES TO SUPPLEMENTAL DATA

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of the significant accounting principles and policies used in the preparation of these financial statements:

Purposes of Funds

The Property Appraiser utilizes the following funds:

- The General Fund is used to account for all revenues and expenditures applicable to general operations of the Property Appraiser which are not properly accounted for in another fund.

- The Internal Service Fund is used to account for revenues and expenses resulting from data processing services provided to other Palm Beach County agencies and departments, including the General Fund, on a cost reimbursement basis.

Basis of Accounting

The accounts of the General Fund are presented on the modified accrual basis. Under the modified accrual basis of accounting, expenditures are recorded at the time liabilities are incurred and revenues are recorded when received in cash or when they are both measurable and available. To the extent revenues would exceed expenditures, revenues are not considered earned and are reflected as a liability.

The accounts of the Internal Service Fund are presented on the accrual basis of accounting.

The columns on the accompanying financial statements captioned "Total Memorandum Only" are not necessary for a fair presentation of the financial statements, but are presented as additional analytical data.

Budgetary Requirements

Expenditures of the General Fund are controlled by appropriations in accordance with the budget requirements set forth in the Florida Statutes. The budgeted revenues and expenditures in the accompanying financial statements reflect all approved budget amendments.

PALM BEACH COUNTY

PROPERTY APPRAISER

NOTES TO SUPPLEMENTAL DATA, Continued

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Interfund Transactions

The following is a description of the basic types of interfund transactions made during the year and the related accounting policy:

Transactions for services rendered or facilities provided. These transactions are recorded as revenue in the receiving fund and expenditures in the disbursing fund.

Vacation and Sick Leave

Accumulated unpaid vacation and sick leave benefits of the General Fund are charged to expenditure at the time of payment. Accumulated unpaid vacation and sick leave benefits of the Internal Service Fund are accrued as a liability and charged to expense at the time the employees perform the services which give rise to the benefits and an employer obligation exists.

2. AMOUNTS DUE TO FUNDING ENTITIES

Substantial funding for the operations of the Property Appraiser accounted for in the General Fund is provided by the Palm Beach County Board of County Commissioners. The amount of such funding is estimated in the budgeting process and, by statute, any excess of revenues over expenditures which would otherwise exist, is returned to the Board of County Commissioners and other funding entities and is, therefore, reflected as a reduction of revenue in the accompanying financial statements.

Funding for the Internal Service Fund is derived from charges to users of data processing services. Charges are established in an amount estimated to be sufficient to meet all requirements for cash expenditures including amounts required to acquire fixed assets. Any excess of revenues over expenses which would otherwise exist is returned to users and is, therefore, reflected as a reduction of revenues in the accompanying financial statements.

3. LONG-TERM PORTION OF NOTES PAYABLE

The long-term portion of notes payable at September 30, 1983, within the Internal Service Fund, consisted of the following:

Various notes payable to International Business Machines, payable in 60 monthly payments ranging from $186 to $7,795, including interest ranging from 9% to 10.75%, final payments due range from April to November, 1987, secured by computer equipment with a book value of $1,346,164.	$1,313,958
Note payable to Storage Technology Corporation, payable in 60 monthly installments of $1,605, including interest at 9.65%, final payment due July, 1987, secured by computer equipment with a book value of $76,169.	61,517
Total	1,375,475
Less current portion	321,151
Long-term portion of notes payable	$1,054,324

The aggregate maturities of the notes payable for the four years ending after September 30, 1984, are as follows:

Year Ending	
1985	$ 350,332
1986	380,828
1987	308,090
1988	15,074
	$1,054,324

4. GENERAL FIXED ASSETS

Real and tangible personal property used by the Property Appraiser in operations accounted for in the General Fund are included in the General Fixed Asset account group of the Board of County Commissioners.

4. GENERAL FIXED ASSETS, Continued

Tangible personal property used by the Property Appraiser in operations accounted for in the Internal Service Fund are recorded at cost. Depreciation is provided using the straight-line method over the estimated useful life of the asset. Such useful lives range from 3 to 10 years. Certain assets used in the operations of the Internal Service Fund are leased (Note 8).

Real property, e.g., office space, used by the Property Appraiser is provided at no cost by the Board of County Commissioners.

5. PENSION PLAN

The Property Appraiser participates in the non-contributory Florida Retirement System Pension Plan (System) which covers substantially all of its employees. The System, which is totally administered and controlled by the State of Florida, determines the amount of the Property Appraiser's contributions (Government Fund Types $283,000 and Proprietary Fund Types $104,000 in the current year). The Property Appraiser's relative position and undertaking under the System are not determinable. Contributions to this plan are recorded as expenditures or expenses when accrued. Contributions to the plan are made equal to a percentage of salaries. This percentage was 10.93% during fiscal year 1983.

6. SUPPLEMENTAL INFORMATION ON EXPENDITURES AND EXPENSES

The composition of general government expenditures of the General Fund for the year ended September 30, 1983, is as follows:

	Budget	Actual	Variance Favorable (Unfavorable)
Salaries and benefits	$3,340,396	$3,243,930	$ 96,466
Data processing	896,800	688,607	208,193
Postage	98,200	72,208	25,992
Other	649,800	530,278	119,522
	$4,985,196	$4,535,023	$ 450,173

6. SUPPLEMENTAL INFORMATION ON EXPENDITURES AND EXPENSES, Continued

The composition of other operating expenses of the Internal Service Fund for the year ended September 30, 1983, is as follows:

Equipment rental	$ 618,083
Other	232,302
	$ 850,385

7. INTERFUND TRANSACTIONS

Interfund transactions and balances arising primarily from charges to the General Fund by the Internal Service Fund for data processing services and related rebates of excess fees are summarized below:

	Amount
Due to Internal Service Fund from General Fund for September, 1983 data processing services	$ 68,339
Due to General Fund from Internal Service Fund for excess data processing fees	$179,024
Revenues of the Internal Service Fund/expenditures of the General Fund arising from data processing services	$675,987

8. COMMITMENTS AND CONTINGENCIES

The Internal Service Fund leases equipment used in providing data processing services. Total rental expense for the year ended September 30, 1983, approximated $618,083. Leases generally include purchase options and are cancellable in the event that funding is not provided. Future minimum rental payments as of September 30, 1983, are as follows:

8. COMMITMENTS AND CONTINGENCIES, Continued

Year Ended September 30,	Minimum Rental Payments
1984	$ 114,188
1985	76,652
1986	65,570
1987	48,380
1988	11,345
Later years	-
	$ 316,135

Maximum accumulated vacation pay and unused sick leave benefits at September 30, 1983, approximated $154,292 for the General Fund.

RECONCILIATION — STATUTORY REPORTS

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These schedules show the reconciliation of the financial report prepared for the Board of County Commissioners and filed with the Department of Banking and Finance, pursuant to Section 218.32, to the annual financial report.

	Amounts Previously Reported	Adjustments	Adjusted Amounts
All Governmental Fund Types			
Total Assets	$124,180,831	$ (1,309,433)	$122,871,398
Total Liabilities	36,727,141	304,089	36,423,052
Fund Equity	$ 87,453,690	$ (1,005,344)	$ 86,448,346
Total revenue	$200,854,004	$ 2,870,463	$203,724,467
Total expenses	231,041,318	4,515,169	226,526,149
Excess of revenue over (under) expenditures	(30,187,314)	7,385,632	(22,801,682)
Other financing sources (uses)	39,193,050	(7,451,404)	31,741,646
Excess of revenue and other financing sources over (under) expenditures and other uses	9,005,736	(65,772)	8,939,964
Fund balance, October 1, 1982	78,447,985	(1,324,677)	77,123,308
Increase in reserve for inventory	-	385,074	385,074
Fund balance, September 30, 1983	$ 87,453,721	$ (1,005,375)	$ 86,448,346

All Proprietary Fund Types	Amounts Previously Reported	Adjustments	Adjusted Amounts
Total Assets	$237,594,241	$ (2,365,605)	$235,183,636
Total Liabilities	72,157,667	(5,671,599)	77,829,266
Fund Equity	$165,391,574	$ (8,037,204)	$157,354,370
Operating revenue	$ 39,445,559	$ (2,389,329)	$ 37,056,230
Operating expenses	40,577,629	2,159,771	38,417,858
Operating loss	(1,132,070)	(229,558)	(1,361,628)
Nonoperating income	5,307,820	(4,398,239)	909,581
Operating transfer in	-	1,426,796	1,426,796
Net income	4,175,750	(3,201,001)	974,749
Retained earnings, October 1, 1982	44,869,723	13,748	44,883,471
Residual equity transfer	-	(41,255)	(41,255)
Transfer of depreciation on contributed assets	1,942,267	-	1,942,267
Retained earnings, September 30, 1983	$ 50,987,740	$ (3,228,508)	$ 47,759,232

The financial statements for the year ended September 30, 1983, filed pursuant to Florida Statutes have been adjusted to conform to the modified accrual or accrual basis of accounting.

	Amounts Previously Reported	Adjustments	Adjusted Amounts
Sheriff			
Total Assets	$ 4,027,209	$ 871,070	$ 4,898,279
Total Liabilities	3,045,935	480,480	3,526,415
Fund Equity	$ 981,274	$ 390,590	$ 1,371,864
Gross Revenues	$33,824,595	$ (220,549)	$33,604,046
Refund to County	(55,268)	55,268	-
Net revenues	33,769,327	(165,281)	33,604,046
Expenditures	33,118,693	35,400	33,083,293
Excess of Revenues Over (Under) Expenditures	650,634	(129,881)	520,753
Other Financing Sources (Uses)	452,584	343,818	796,402
Fund Equity, Beginning of Year	(121,944)	176,653	54,709
Fund Equity, End of Year	$ 981,274	$ 390,590	$ 1,371,864

The financial statements for the year ended September 30, 1983, filed pursuant to Florida Statutes have been adjusted to conform to the modified accrual basis of accounting.

	Amounts Previously Reported	Adjustments	Adjusted Amounts
Clerk of the Circuit and County Courts (General Fund)			
Total Assets	$1,492,224	$ 231,000	$1,723,224
Total Liabilities	1,492,224	231,000	1,723,224
Fund Equity	$ -	$ -	$ -
Revenues	$4,081,222	$(1,475,466)	$2,605,756
Expenditures	2,605,428	(328)	2,605,756
Excess of Revenues Over (Under) Expenditures	1,475,794	(1,475,794)	-
Other Financing Sources (Uses)	-	-	-
Fund Equity, Beginning of Year	-	-	-
Fund Equity, End of Year	$1,475,794	$(1,475,794)	$ -

The financial statements for the year ended September 30, 1983, filed pursuant to Florida Statutes have been adjusted to conform to the modified accrual basis of accounting.

	Amounts Previously Reported	Adjustments	Adjusted Amounts
Tax Collector (General Fund)			
Total Assets	$ *	$ -	$ -
Total Liabilities	*	-	-
Fund Equity	$ *	$ -	$ -
Revenues	$7,391,895	$(3,488,094)	$3,903,801
Expenditures	3,958,182	54,381	3,903,801
Excess of Revenues Over (Under) Expenditures	3,433,713	(3,433,713)	-
Other Financing Sources (Uses)	-	-	-
Fund Equity, Beginning of Year	-	-	-
Fund Equity, End of Year	$3,433,713	$(3,433,713)	$ -

*Annual report included results of operations only.

The financial statements for the year ended September 30, 1983, filed pursuant to Florida Statutes have been adjusted to conform to the modified accrual basis of accounting.

Property Appraiser (General Fund)	Amounts Previously Reported	Adjustments	Adjusted Amounts
Total Assets	$ 564,003	$ 249,180	$ 813,183
Total Liabilities	564,003	249,180	813,183
Fund Equity	$ -	$ -	$ -
Revenues	$5,261,279	$ (677,869)	$4,583,410
Expenditures	4,697,276	113,866	4,583,410
Excess of Revenues Over (Under) Expenditures	564,003	(564,003)	-
Other Financing Sources (Uses)	-	-	-
Fund Equity, Beginning of Year	-	-	-
Fund Equity, End of Year	$ 564,003	$ (564,003)	$ -

The financial statements for the year ended September 30, 1983, filed pursuant to Florida Statutes have been adjusted to conform to the modified accrual basis of accounting.

Property Appraiser (General Fund)	Amounts Previously Reported	Adjustments	Adjusted Amounts
Total Assets	$ 564,003	$ 249,180	$ 813,183
Total Liabilities	564,003	249,180	813,183
Fund Equity	$ -	$ -	$ -
Revenues	$5,261,279	$ (677,869)	$4,583,410
Expenditures	4,697,276	113,866	4,583,410
Excess of Revenues Over (Under) Expenditures	564,003	(564,003)	-
Other Financing Sources (Uses)	-	-	-
Fund Equity, Beginning of Year	-	-	-
Fund Equity, End of Year	$ 564,003	$ (564,003)	$ -

The financial statements for the year ended September 30, 1983, filed pursuant to Florida Statutes have been adjusted to conform to the modified accrual basis of accounting.

Property Appraiser (General Fund)	Amounts Previously Reported	Adjustments	Adjusted Amounts
Total Assets	$ 564,003	$ 249,180	$ 813,183
Total Liabilities	564,003	249,180	813,183
Fund Equity	$ -	$ -	$ -
Revenues	$5,261,279	$ (677,869)	$4,583,410
Expenditures	4,697,276	113,866	4,583,410
Excess of Revenues Over (Under) Expenditures	564,003	(564,003)	-
Other Financing Sources (Uses)	-	-	-
Fund Equity, Beginning of Year	-	-	-
Fund Equity, End of Year	$ 564,003	$ (564,003)	$ -